Denair Unified School District

2026-2027
Proposed Budget
Report

Where students are family
and learning comes to life!

3460 Lester Road
Denair CA, 95316

Board Presentation and Public Hearing
June 4, 2026

Final Presentation and Adoption
June 11, 2026

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Denair Unified School District

2026-2027 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing and Presentation – June 4, 2026
Board Adoption – June 11, 2026

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

Governor's Revised State Budget Proposal "May Revision"

On May 14, 2026, Governor Gavin Newsom released the May Revision to the proposed 2026-27 State Budget. The proposal reflects improved state revenues and increases Proposition 98 funding for TK-14 education. The May Revision also includes several investments intended to support local educational agencies through increased LCFF funding, special education investments, expanded learning opportunities, and other targeted educational initiatives.

Major TK-12 funding provisions included in the 2026-27 May Revision include the following:

- Provides a 2.87% statutory cost-of-living adjustment (COLA) and an additional LCFF base grant adjustment, resulting in a combined 4.31% increase to LCFF base grant rates.
- Requires LEAs beginning in 2026-27 to provide eligible employees with up to 14 weeks of paid pregnancy disability leave.
- Proposes an increase of $2.4 billion in special education funding, including a statewide target base rate of $1,340 per funded ADA. Denair Unified School District has consulted with its SELPA and is awaiting additional information regarding the projected local fiscal impact.
- Proposes $5 billion in one-time Student Support and Professional Development Discretionary Block Grant funding to support professional development, teacher recruitment and retention, literacy and mathematics initiatives, and career pathway expansion. Because final allocations and implementation guidance have not yet been released, Denair Unified School District has not included these proposed funds in the 2026-27 budget.
- Maintains funding increases for the Expanded Learning Opportunities Program (ELOP) and continues investments in learning recovery, dual enrollment opportunities, educator residency programs, school facilities, and nutrition infrastructure.
- Includes $100 million in one-time Kitchen Infrastructure and Training funding. Denair Unified School District will continue to monitor funding opportunities that may support local nutrition services and facilities.
- Allocates $1.5 billion in Proposition 2 bond funding for school construction projects statewide.

The May Revision also includes several policy proposals related to state oversight, audit requirements, charter school accountability, and CALPADS-related technical assistance. The District will continue to monitor these proposals as the state budget process progresses.

The Legislature must pass a balanced budget by June 15, and the Governor must sign the enacted budget by June 30. As a result, funding assumptions and allocations may continue to change prior to adoption of the final state budget.

Cautionary Budget Scenarios

While the May Revision reflects improved state revenues and additional proposed investments in TK-12 education, significant economic and fiscal uncertainty remains. Factors including inflationary pressures, labor market conditions, housing affordability, financial market volatility, and broader economic conditions could affect future state revenues and education funding.

Accordingly, Denair Unified School District has utilized conservative budgeting assumptions and has not incorporated certain proposed funding increases, including the Student Support and Professional Development Discretionary Block Grant and other proposals that remain subject to legislative approval and final allocation methodologies. The District will continue to monitor state budget developments and revise assumptions as additional information becomes available.

Deficit Spending and Fiscal Stabilization

The 2026-27 May Revision includes several positive developments for TK-12 education, including increased Proposition 98 funding, a 4.31% increase in LCFF base grant rates, additional special education funding, and proposed one-time discretionary investments intended to support local educational agencies.

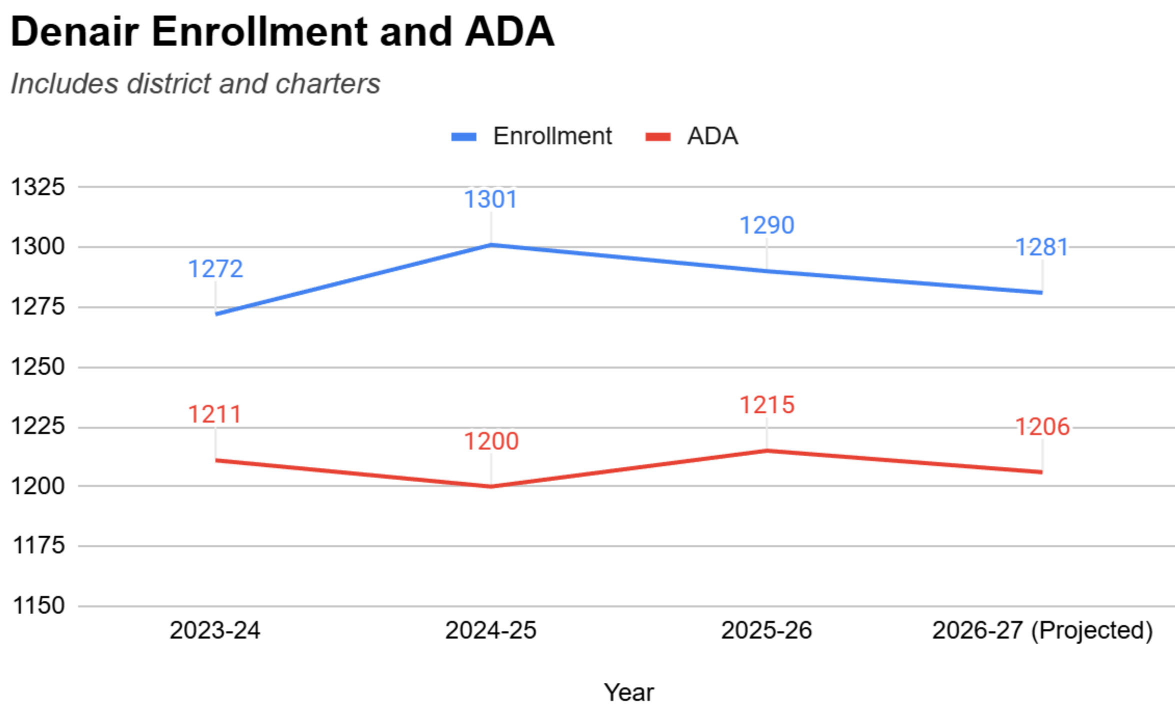
Despite these positive developments, Denair Unified School District continues to face fiscal pressures related to declining enrollment and ADA, rising salary and benefit costs, inflationary pressures, and the expiration of one-time funding sources. The District will continue to utilize conservative budgeting assumptions, maintain prudent reserve levels, and evaluate long-term strategies to preserve structural balance and fiscal solvency.

Reserve Cap

The May Revision triggers the local reserve cap for 2026-27; however, Denair Unified School District is exempt because its ADA is below the 2,501 ADA threshold established in Education Code.

Local Enrollment and ADA Trends

Enrollment has declined by 20 students since its peak of 1,301 students in 2024-25 and is projected at 1,281 students in 2026-27. ADA is projected to decline from 1,215 in 2025-26 to 1,203 in 2026-27. Because LCFF funding is driven primarily by ADA rather than enrollment alone, increases in state funding rates do not necessarily result in proportional increases in District revenue.



District Primary Budget Components

Estimated 2026-27 P-2 Average Daily Attendance (ADA) is 1,206 districtwide, a decrease of approximately 13 ADA from the estimated 2025-26 P-2 ADA of 1,219.

Denair Middle School (DMS) – 231

Denair High School (DHS) – 324

Denair Elementary Charter Academy (DECA) – 538

Denair Charter Academy (DCA) – 113

When estimating ADA, anticipated students from new surrounding developments are not factored into the calculation. In the event new students do enroll in Denair schools, those students will be accounted for on Information Day (the first Wednesday of October), and projections will be revised during the First Interim reporting period.

Estimated DECA ADA includes additional Transitional Kindergarten students.

Estimated DCA ADA includes additional independent study students, and associated hourly expenditures have been adjusted to reflect the projected decrease.

The District's unduplicated pupil percentage for supplemental and concentration grant funding is estimated at 70%. The percentage will be revised based on final data.

Lottery revenue is estimated at $190 per ADA for unrestricted purposes and $82 per ADA for restricted purposes.

Mandated Cost Block Grant funding is estimated at $40.41 per TK-8 ADA and $79.27 per 9-12 ADA at non-charter schools, and $21.31 per TK-8 ADA and $60.48 per 9-12 ADA at charter schools.

Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are budgeted as self-supporting and are not anticipated to require unrestricted General Fund contributions.

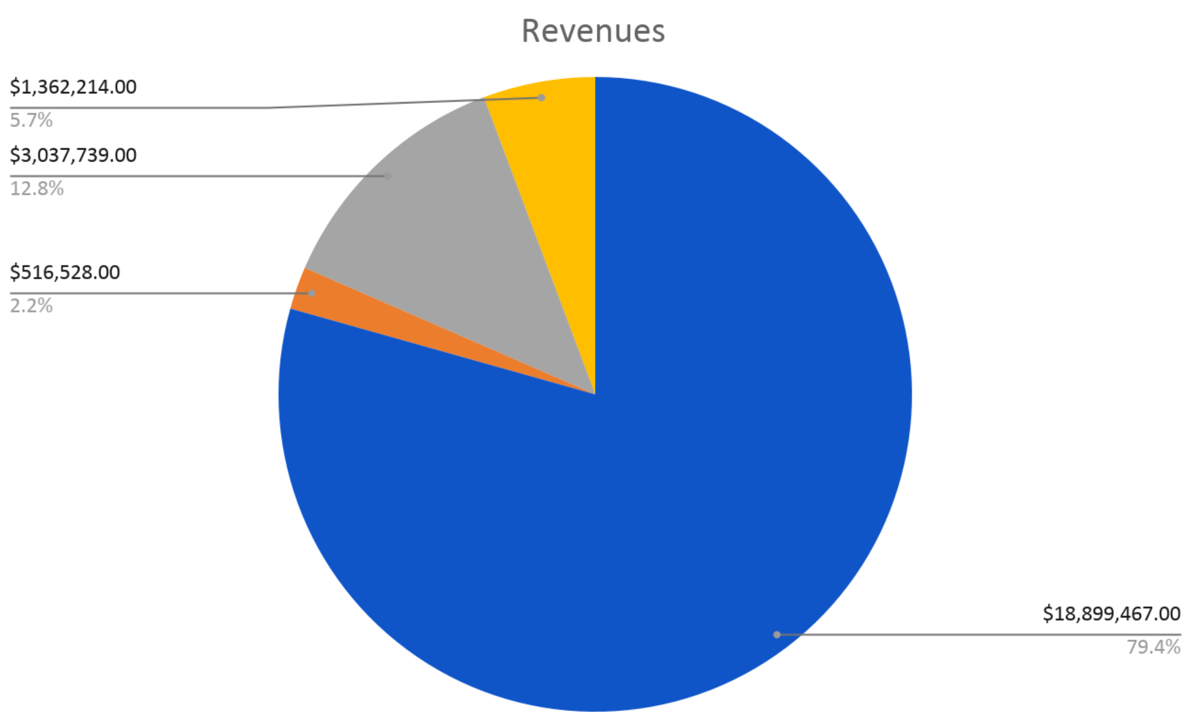
Overall, the District is projecting an increase of approximately 3 ADA at non-charter schools and a decrease of approximately 16 ADA at charter schools compared to 2025-26, resulting in a net districtwide decline of approximately 13 ADA.

General Fund Revenue Components

The District and Charters receive funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

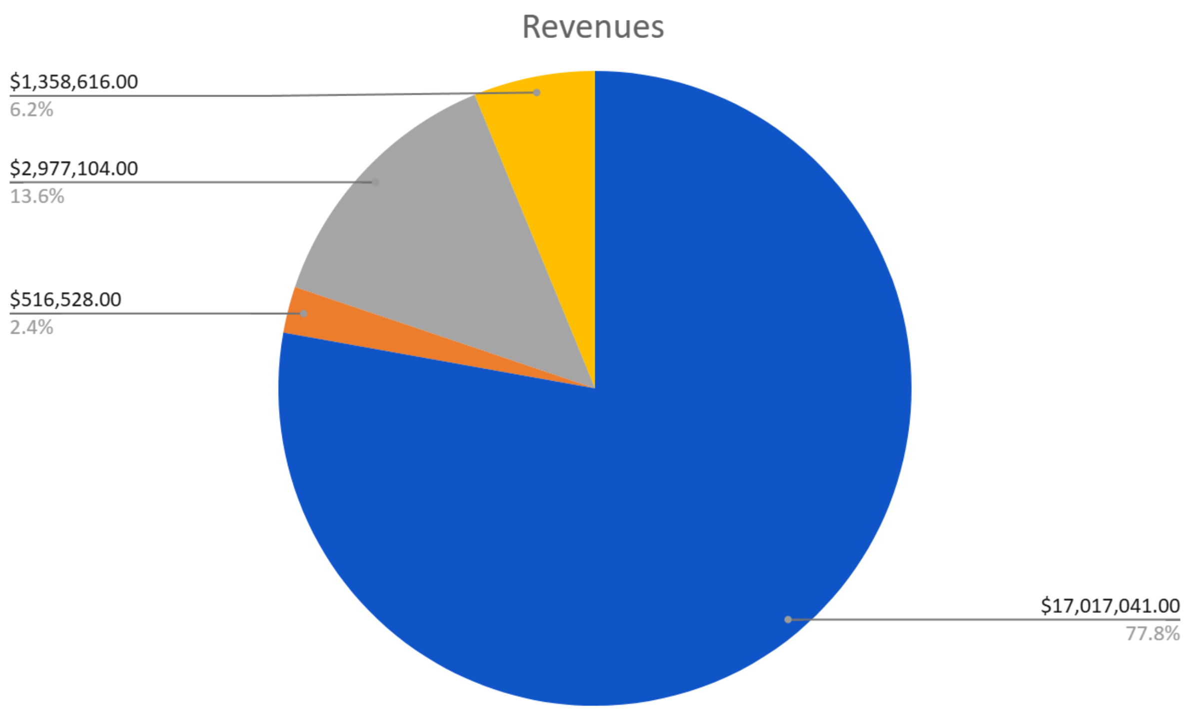
Includes *Denair Charter Academy*

Description	Amount
Local Control Funding Formula	**$18,899,467.00**
Federal Revenues	**$516,528.00**
Other State Revenues	**$3,037,739.00**
Other Local Revenues	**$1,362,214.00**
Total	**$23,815,948.00**



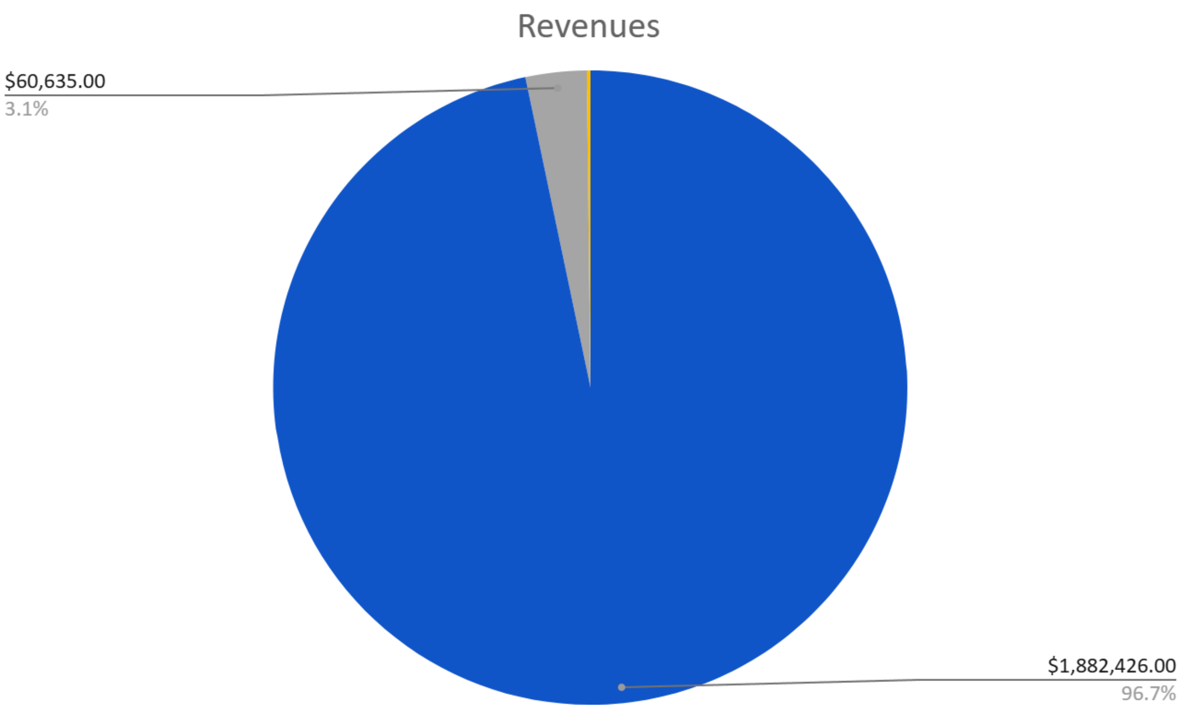
__Excludes__ *Denair Charter Academy*

Description	Amount
Local Control Funding Formula	**$17,017,041.00**
Federal Revenues	**$516,528.00**
Other State Revenues	**$2,977,104.00**
Other Local Revenues	**$1,358,616.00**
Total	**$21,869,289.00**



Denair Charter Academy ***<u>Only</u>***

Description	Amount
Local Control Funding Formula	**$1,882,426.00**
Federal Revenues	**$0.00**
Other State Revenues	**$60,635.00**
Other Local Revenues	**$3,598.00**
Total	**$1,946,659.00**



Education Protection Account

Illustrated below is how the District's EPA funds are appropriated for the 2026-27 school year. Amounts will be revised throughout the year based on information received from the State.

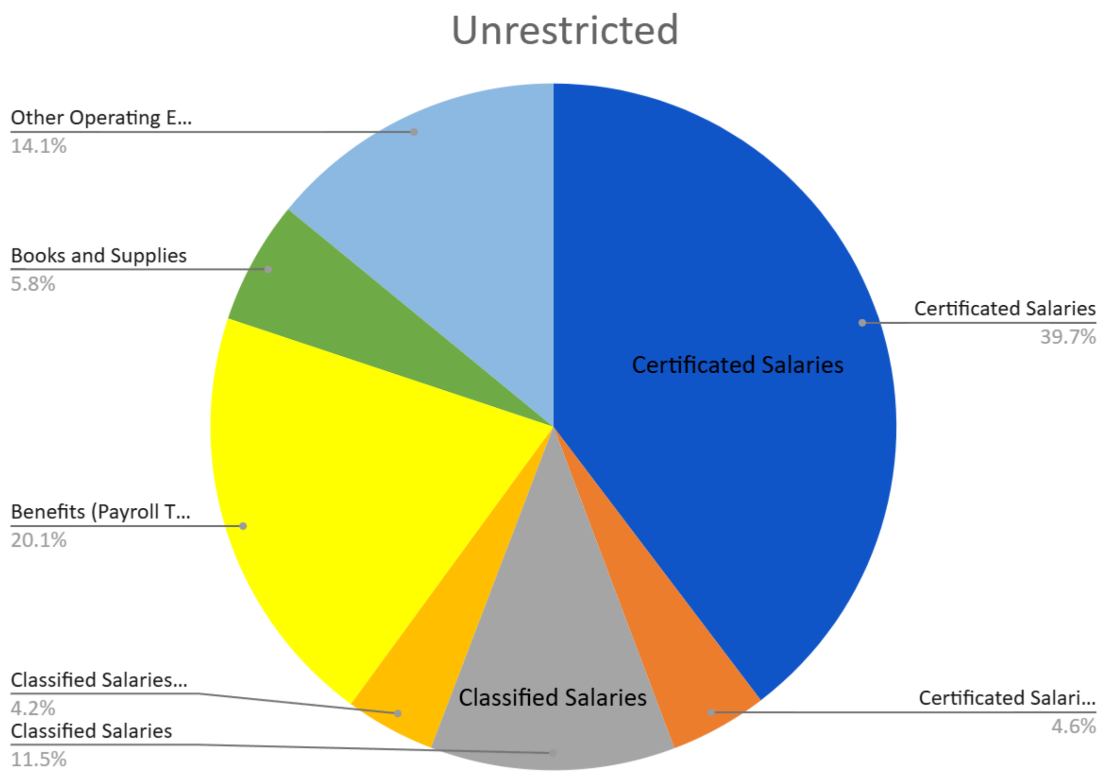
Education Protection Account (EPA) Fiscal Year Ending June 30, 2027				
	Denair Unified School District (DUSD)	**Denair Elementary Charter Academy (DECA)**	**Denair Charter Academy (DCA)**	**Total**
BUDGETED REVENUES				
General Purpose Revenues	$ 9,163,401	$ 7,853,640	$ 1,882,426	$ 18,899,467
EPA Factor	7%	1%	13%	5%
Actual EPA Funds	$ 683,560	$ 107,600	$ 238,131	$ 1,029,291
BUDGETED EXPENDITURES				
Certificated Instructional Salaries	534,632	81,585	189,879	806,096
Certificated Instructional Benefits	148,928	26,015	48,252	223,195
Actual EPA Expenditures	$683,560	$107,600	$238,131	$1,029,291

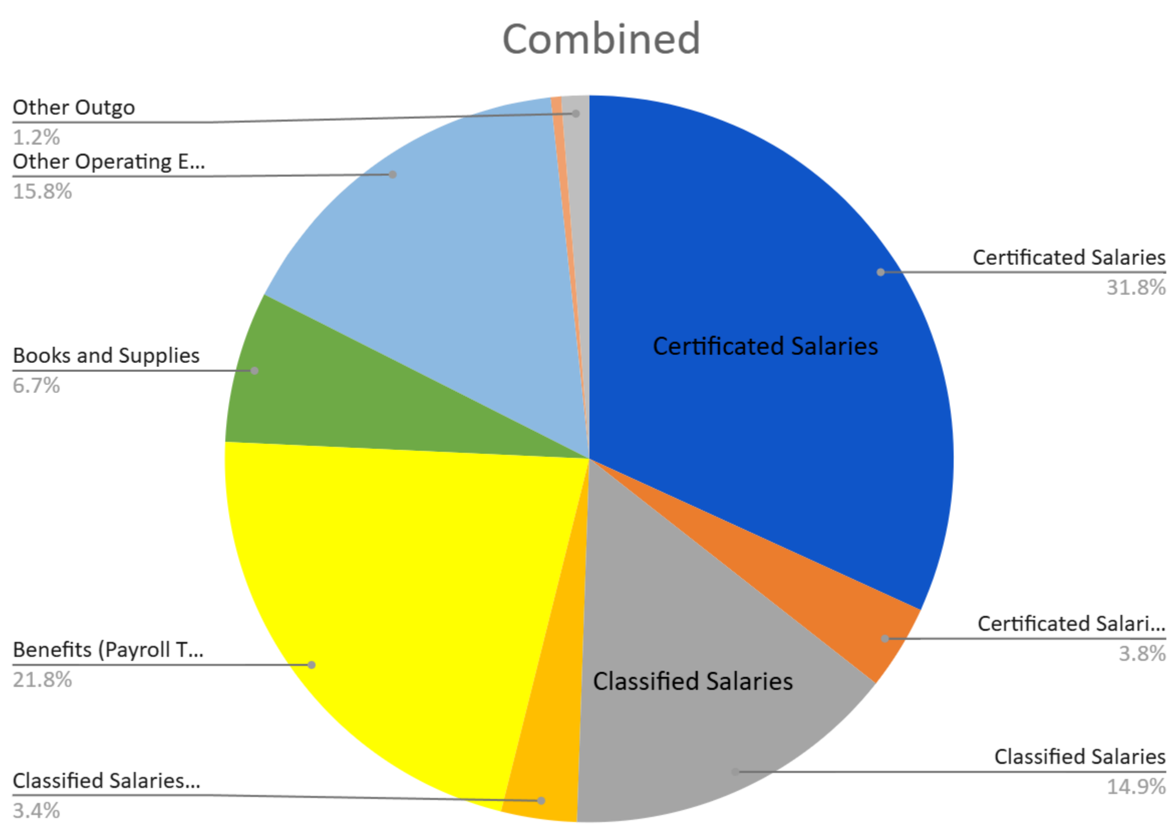
Operating Expenditure Components (includes Denair Charter Academy)

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 80.2% of the District's unrestricted budget, and approximately 75.7% of the total General Fund budget.

Certificated Salaries	$6,337,932.00	$1,546,310.00	$7,884,242.00
Certificated Salaries (Management & Admin)	$734,651.00	$200,341.00	$934,992.00
Classified Salaries	$1,844,739.00	$1,854,442.00	$3,699,181.00
Classified Salaries (Management & Confidential)	$677,812.00	$153,329.00	$831,141.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	$3,205,823.00	$2,204,061.00	$5,409,884.00
Books and Supplies	$928,475.00	$738,625.00	$1,667,100.00
Other Operating Expenditures	$2,249,207.00	$1,672,075.00	$3,921,282.00
Capital Outlay	$0.00	$114,074.00	$114,074.00
Other Outgo	-$310,882.00	$617,805.00	$306,923.00
Total	**$15,667,757.00**	**$9,101,062.00**	**$24,768,819.00**

Following is a graphical description of expenditures by percentage:



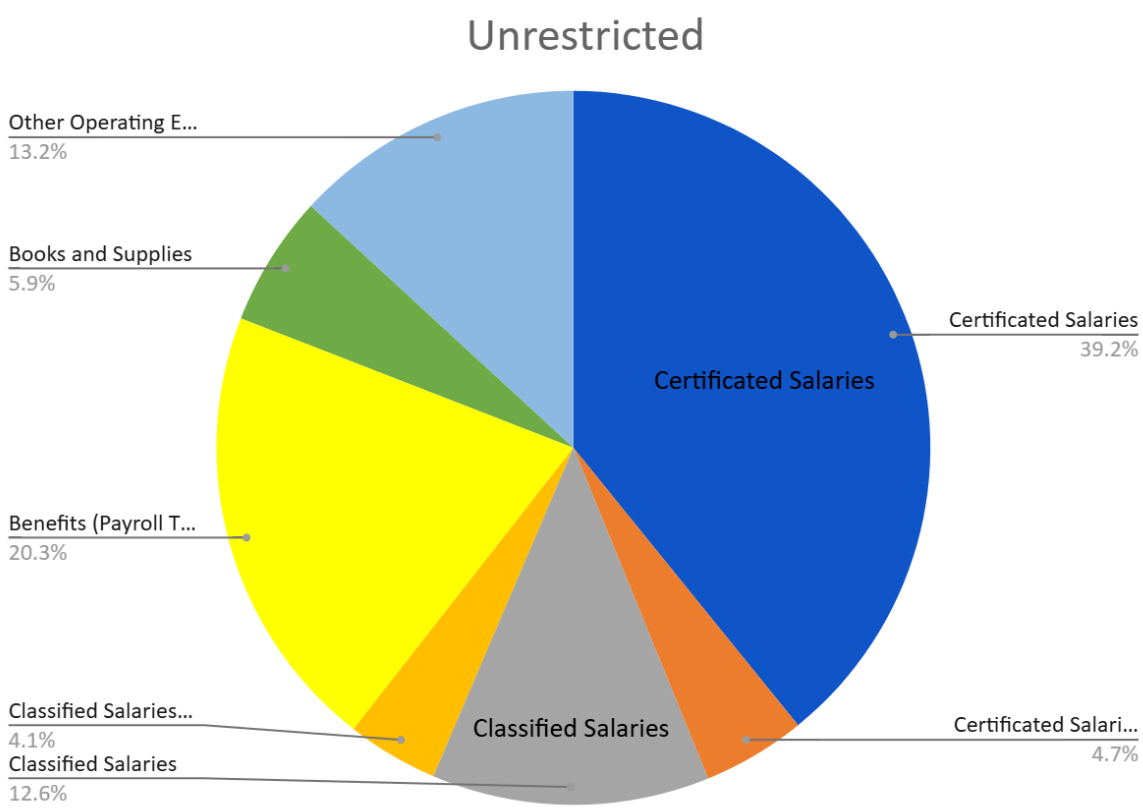


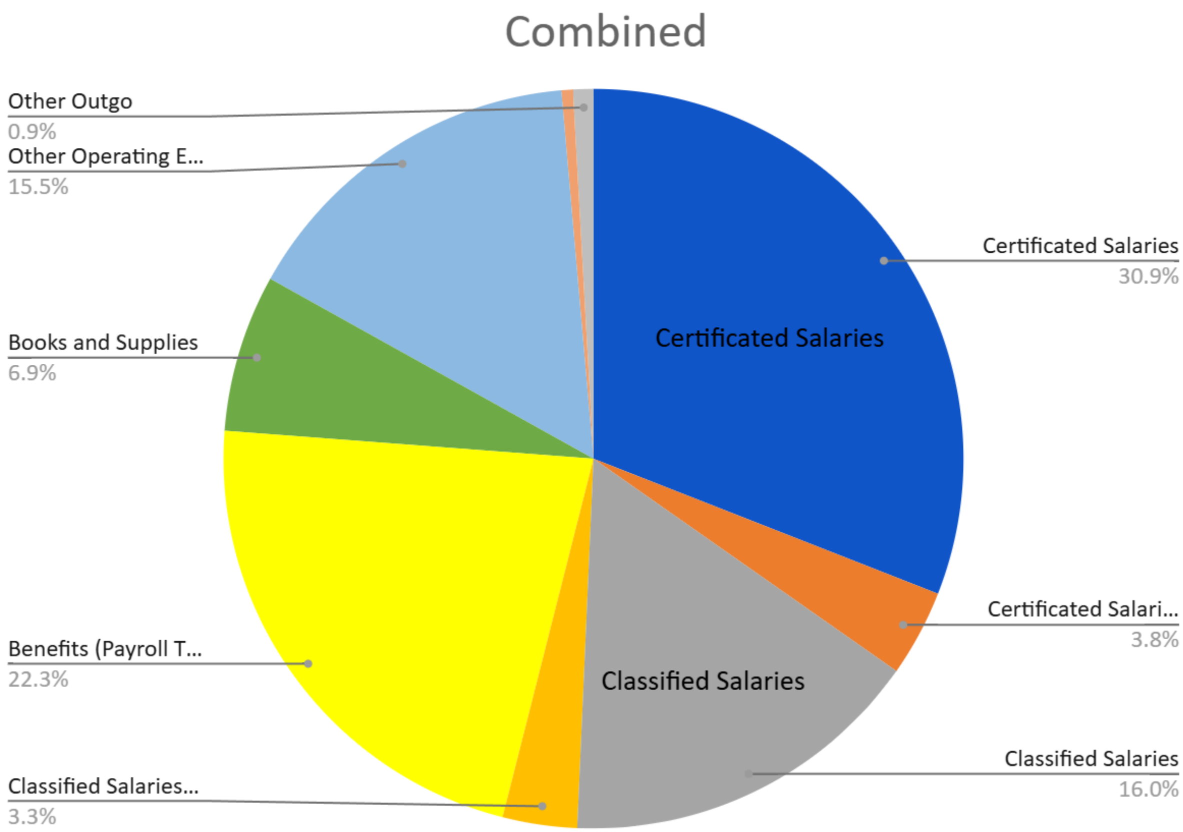
Operating Expenditure Components (excludes Denair Charter Academy)

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 80.9% of the District's unrestricted budget, and approximately 76.3% of the total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	$5,546,240.00	$1,500,312.00	$7,046,552.00
Certificated Salaries (Management & Admin)	$662,016.00	$200,341.00	$862,357.00
Classified Salaries	$1,780,898.00	$1,854,442.00	$3,635,340.00
Classified Salaries (Management & Confidential)	$587,065.00	$153,329.00	$740,394.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	$2,880,188.00	$2,186,603.00	$5,066,791.00
Books and Supplies	$840,307.00	$725,859.00	$1,566,166.00
Other Operating Expenditures	$1,863,642.00	$1,671,977.00	$3,535,619.00
Capital Outlay	$0.00	$114,074.00	$114,074.00
Other Outgo	-$413,131.00	$614,961.00	$201,830.00
Total	**$13,747,225.00**	**$9,021,898.00**	**$22,769,123.00**

Following is a graphical description of expenditures by percentage:

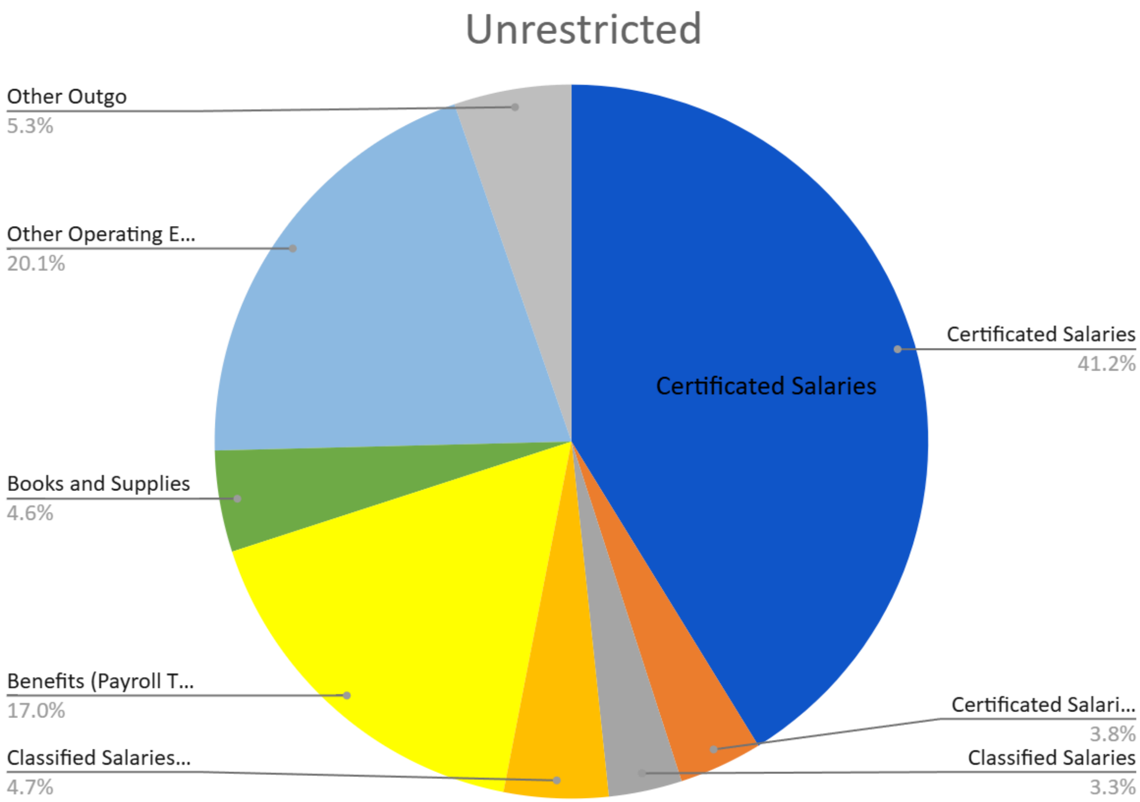


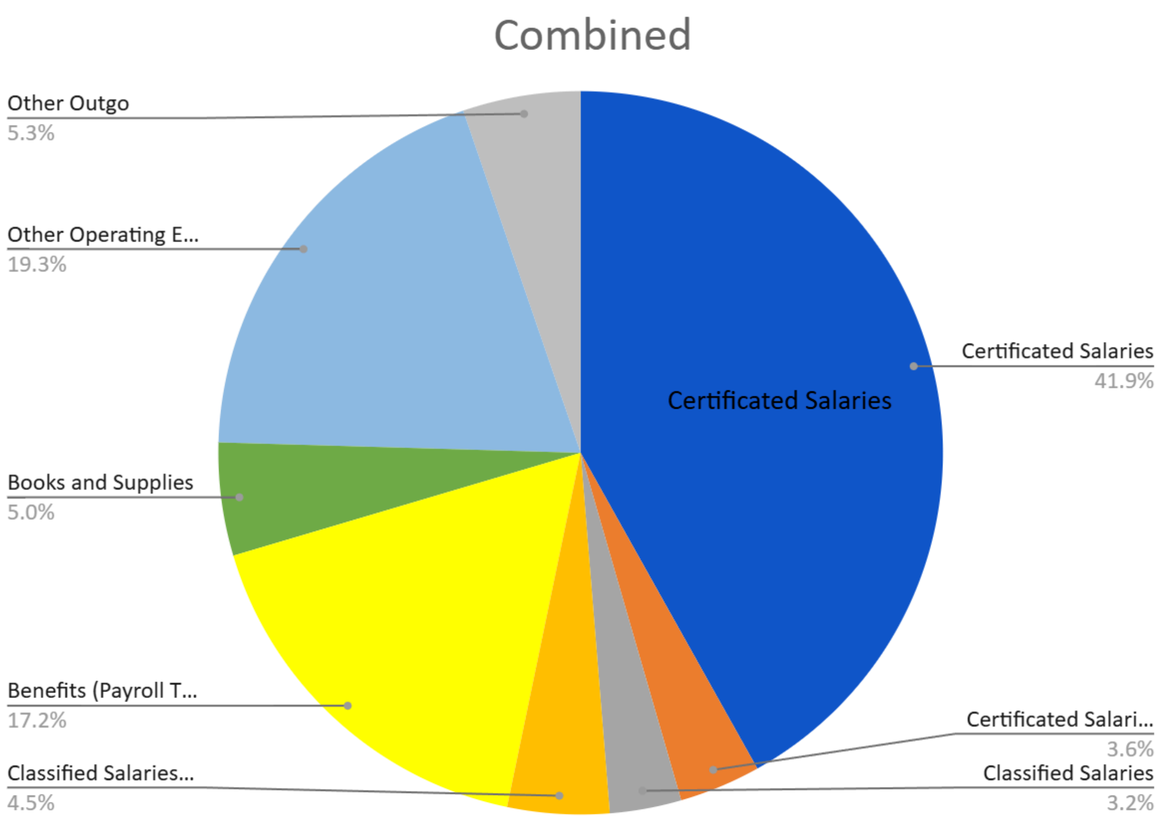


Operating Expenditure Components (Denair Charter Academy only)

The General Fund is used for the majority of the functions within the Denair Charter Academy (DCA). As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 70% of DCA's unrestricted budget, and approximately 70.4% of its total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	$791,692.00	$45,998.00	$837,690.00
Certificated Salaries (Management & Admin)	$72,635.00	$0.00	$72,635.00
Classified Salaries	$63,841.00	$0.00	$63,841.00
Classified Salaries (Management & Confidential)	$90,747.00	$0.00	$90,747.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	$325,635.00	$17,458.00	$343,093.00
Books and Supplies	$88,168.00	$12,766.00	$100,934.00
Other Operating Expenditures	$385,565.00	$98.00	$385,663.00
Capital Outlay	$0.00	$0.00	$0.00
Other Outgo	$102,249.00	$2,844.00	$105,093.00
Total	**$1,920,532.00**	**$79,164.00**	**$1,999,696.00**


Unrestricted
Other Outgo
5.3%
Other Operating E...
20.1%
Books and Supplies
4.6%
Benefits (Payroll T...
17.0%
Classified Salaries...
4.7%
Certificated Salaries
41.2%
Certificated Salaries
Certificated Salari...
3.8%
Classified Salaries
3.3%


Combined
Other Outgo
5.3%
Other Operating E...
19.3%
Books and Supplies
5.0%
Benefits (Payroll T...
17.2%
Classified Salaries...
4.5%
Certificated Salaries
41.9%
Certificated Salaries
Certificated Salari...
3.6%
Classified Salaries
3.2%

Contributions to/from Restricted Programs

The budget includes the following contributions of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue, these are recorded as contributions:

Includes *Denair Charter Academy -*

Description	Proposed Budget
Special Education	**$3,266,195.00**
Restricted Maintenance Account	**$1,122,071.00**
TOTAL CONTRIBUTIONS	**$4,388,266.00**

Excludes *Denair Charter Academy*

Description	Proposed Budget
Special Education	**$3,223,895.00**
Restricted Maintenance Account	**$1,122,071.00**
TOTAL CONTRIBUTIONS	**$4,345,966.00**

Denair Charter Academy ***only***

Description	Proposed Budget
Special Education	**$42,300.00**
TOTAL CONTRIBUTIONS	**$42,300.00**

*Denair Charter Academy is directly charged for maintenance in the amount of $125,783.

General Fund Summary (includes Denair Charter Academy)

The District's 2026-27 General Fund projects a total unrestricted deficiency of $952,871 and an ending fund balance of $2,976,795 ($1,838,014 for unrestricted activity). The components of the District's fund balance are as follows: revolving cash - $3,900, restricted programs - $144,128, economic uncertainty - $990,753 and unassigned / unappropriated of $1,838,014.

Cash Flow

The District is projected to temporarily borrow from other Funds to cover negative cash balances August-November 2026, for DUSD specifically. The District is anticipating to have a positive cash balance of $4,022,390 on June 30, 2027, across DUSD, DECA and DCA. (See individual cashflow projections)

Fund Summaries (includes Denair Charter Academy)

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2027.

Fund	2025-26	Est. Net Change	2026-27
General Fund	$3,428,122	-$2,236,729	$1,191,393
Charter Fund	$501,544	-$53,037	$448,507
Student Body Fund	$86,120	$0	$86,120
Child Development Fund	$67,004	$0	$67,004
Cafeteria	$309,007	$0	$309,007
Building Fund	$3,691,546	$0	$3,691,546
Capital Facilities Fund	$1,446,569	$0	$1,446,569
Bond Interest Fund	$4,021,757	-$51,700	$3,970,057
Scholarship Fund	$21,239	$0	$21,239
Total	**$13,572,908**	**-$2,341,466**	**$11,231,442**

Multiyear Projection

General Planning Factors Released by the Department of Finance (DOF) and School Services of California (SSC):

Planning Factors for 2026-27 and MYPs

Key planning factors for LEAs to include in their 2026-27 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2026-27	2027-28	2028-29
Cost of Living Adjustment (COLA)			
LCFF COLA	2.87%	3.30%	3.09%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.40%	26.80%	25.90%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	$190	$190	$190
Proposition 20 per ADA	$82	$82	$82
Minimum Wage	$17.40[1]	$18.00[2]	$18.50[3]
Universal Transitional Kindergarten/ADA LCFF add-on	—	—	—
Mandated Block Grant			
Districts			
K-8 per ADA	$39.09	$40.27	$41.65
9-12 per ADA	$75.31	$77.58	$80.23
Charters			
K-8 per ADA	$20.52	$21.14	$21.86
9-12 per ADA	$57.04	$58.76	$60.77

[1] Effective January 1, 2027.
[2] Effective January 1, 2028.
[3] Effective January 1, 2029.
[4] Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year. No dollar figures were provided in the 2026-27 May Revision Dartboard.

Various aspects of the planning factors illustrated above will be further discussed below with the District's revenue or expenditure assumptions. Additionally, although state funding rates are projected to increase in future years, District revenue remains dependent on student enrollment and attendance. Projected enrollment and ADA trends continue to be a significant factor in the District's multiyear fiscal outlook.

Revenue Assumptions:

Based on 2026-27 enrollment projections and past enrollment trends, the District anticipates a decrease in enrollment by .55% in 27-28 and .78% in 28-29. The Local Control Funding Formula is estimated to be adjusted by COLA (3.30% in 2027-28 and 3.09% in 2028-29).

Expenditure Assumptions:

Certificated and classified step increases are estimated to be approximately 2% and 1.7%, respectively.

Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, PERS is expected to increase by .4% in 2027-28 and then decrease by 0.9% in 2028-29.

Estimated Ending Fund Balances:

During 2027-28, the District estimates a total operating deficiency of $222,845 resulting in an ending Operating Fund balance of $2,753,950.

During 2028-29, the District estimates a total operating excess of $114,768 resulting in an ending Operating Fund balance of $2,868,718.

Estimated Ending Cash Balances:

The District is anticipating having positive monthly cash balances most months throughout the 2027-28 fiscal year. Cash borrowing from other funds will need to occur for the months of July-November, January-March and May-June for DUSD specifically. The District anticipates having a positive cash balance of $3,594,137 on June 30, 2028, across DUSD, DECA and DCA. (See individual cash flow projections)

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, Denair Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain a minimum State reserve on a district-wide basis while continuing to work with stakeholders to implement the community's highest priorities.

G = General Ledger Data; S = Supplemental Data

DENAIR UNIFIED SCHOOL DISTRICT

2026-27 Proposed Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter School (DECA) Funds (01)	Student Activity Fund (08)	Charter School (DCA) Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Building Fund (21)	Capital Facilities Fund (25)	Bond Interest & Redemption Fund (51)	Student Body Fund (95)	Total
General Purpose (LCFF) Revenues:											
State Aid	5,081,699	4,378,526		1,152,523							10,612,748
Property Taxes & Misc. Local	4,081,702	3,475,114		729,903							8,286,719
Total General Purpose	9,163,401	7,853,640	-	1,882,426	-	-	-	-	-	-	18,899,467
Federal Revenues	516,528	-		-	-	1,169,000					1,685,528
Other State Revenues	1,730,724	1,246,380		60,635	436,445	498,959			13,827		3,986,970
Other Local Revenues	1,338,516	20,100	240,000	3,598	6,500	16,600	-	540,000	2,350,791	7,000	4,523,105
	12,749,169	9,120,120	240,000	1,946,659	442,945	1,684,559	-	540,000	2,364,618	7,000	29,095,070
Certificated Salaries	3,394,893	3,724,294		837,690	129,813						8,086,690
Certificated Management Salaries	598,756	190,966		72,635	12,717						875,074
Classified Salaries	2,606,967	1,367,734		154,588	54,602	336,516					4,520,407
Classified Management Salaries	321,418	79,615		-	-	91,024					492,057
Employee Benefits (All)	3,212,818	1,853,973		343,093	50,010	139,143					5,599,037
Books & Supplies	1,134,564	431,602	130,000	100,934	17,217	980,107					2,794,424
Other Operating Expenses (Services)	1,926,665	1,608,954	110,000	385,663	48,109	92,501	-	-		7,000	4,178,892
Capital Outlay	114,074	-		-	110,000	-	-	540,000			764,074
Other Outgo	372,668	-		-					2,416,318		2,788,986
Direct Support/Indirect Costs	(709,807)	538,969		105,093	20,477	45,268					-
	12,973,016	9,796,107	240,000	1,999,696	442,945	1,684,559	-	540,000	2,416,318	7,000	30,099,641
	(223,847)	(675,987)	-	(53,037)	-	-	-	-	(51,700)	-	(1,004,571)
Transfers In	-	-		-							-
Transfers (Out)	-			-				-			-
Net Other Sources (Uses)	-	-									-
Contributions to Restricted Programs	-	-									-
	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	(223,847)	(675,987)	-	(53,037)	-	-	-	-	(51,700)	-	(1,004,571)
Beginning Fund Balance	1,415,240	2,012,882	86,120	501,544	67,004	309,007	3,691,546	1,446,569	4,021,757	21,239	19,659,567
Ending Balance, June 30	1,191,393	1,336,895	86,120	448,507	67,004	309,007	3,691,546	1,446,569	3,970,057	21,239	18,654,996

DENAIR UNIFIED SCHOOL DISTRICT

2026-27 Proposed Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

	General Fund (01)			Denair Elementary Charter Academy (01)			Denair Charter Academy (09)			Grand Total
Description	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	*Information Only*
REVENUES										
General Purpose (LCFF) Revenues:							-			
State Aid	5,081,699	-	5,081,699	4,378,526	-	4,378,526	1,152,523	-	1,152,523	10,612,748
Property Taxes & Misc. Local	3,816,022	265,680	4,081,702	3,475,114	-	3,475,114	729,903	-	729,903	8,286,719
Total General Purpose	8,897,721	265,680	9,163,401	7,853,640	-	7,853,640	1,882,426	-	1,882,426	18,899,467
Federal Revenues	-	516,528	516,528	-	-	-	-	-	-	516,528
Other State Revenues	223,511	1,507,213	1,730,724	113,259	1,133,121	1,246,380	27,369	33,266	60,635	3,037,739
Other Local Revenues	105,226	1,233,290	1,338,516	-	20,100	20,100	-	3,598	3,598	1,362,214
TOTAL - REVENUES	9,226,458	3,522,711	12,749,169	7,966,899	1,153,221	9,120,120	1,909,795	36,864	1,946,659	23,815,948
EXPENDITURES										
Certificated Salaries	2,703,597	691,296	3,394,893	2,915,278	809,016	3,724,294	791,692	45,998	837,690	7,956,877
Certificated Management Salaries	474,928	123,828	598,756	114,453	76,513	190,966	72,635	-	72,635	862,357
Classified Salaries	1,461,824	1,145,143	2,606,967	630,413	737,321	1,367,734	154,588	-	154,588	4,129,289
Classified Management Salaries	275,726	45,692	321,418	-	79,615	79,615	-	-	-	401,033
Employee Benefits (All)	1,669,896	1,542,922	3,212,818	1,210,292	643,681	1,853,973	325,635	17,458	343,093	5,409,884
Books & Supplies	523,935	610,629	1,134,564	316,372	115,230	431,602	88,168	12,766	100,934	1,667,100
Other Operating Expenses (Services)	1,156,598	770,067	1,926,665	707,044	901,910	1,608,954	385,565	98	385,663	3,921,282
Capital Outlay	-	114,074	114,074	-	-	-	-	-	-	114,074
Other Outgo	161,501	211,167	372,668	-	-	-	-	-	-	372,668
Direct Support/Indirect Costs	(935,434)	225,627	(709,807)	360,802	178,167	538,969	102,249	2,844	105,093	(65,745)
TOTAL - EXPENDITURES	7,492,571	5,480,445	12,973,016	6,254,654	3,541,453	9,796,107	1,920,532	79,164	1,999,696	24,768,819
EXCESS (DEFICIENCY)	1,733,887	(1,957,734)	(223,847)	1,712,245	(2,388,232)	(675,987)	(10,737)	(42,300)	(53,037)	(952,871)
OTHER SOURCES/USES										
Transfers In	-		-	-	-	-	-	-	-	-
Transfers (Out)	-		-	-		-	-		-	-
Net Other Sources (Uses)			-			-			-	-
Contributions (to Restricted Programs)	(1,957,734)	1,957,734	-	(2,388,232)	2,388,232	-	(42,300)	42,300	-	-
TOTAL - OTHER SOURCES/USES	(1,957,734)	1,957,734	-	(2,388,232)	2,388,232	-	(42,300)	42,300	-	-
FUND BALANCE INCREASE (DECREASE)	(223,847)	-	(223,847)	(675,987)	-	(675,987)	(53,037)	-	(53,037)	(952,871)
FUND BALANCE										
Beginning Fund Balance	1,279,652	135,588	1,415,240	2,004,360	8,523	2,012,882	501,527	17	501,544	3,929,666
Ending Balance, June 30	1,055,805	135,588	1,191,393	1,328,373	8,523	1,336,895	448,490	17	448,507	2,976,795

Denair Unified School District
2026-27 Proposed Budget
Operating Funds Multi-Year Projection

Description	2026-27 Proposed Budget Unrestricted	2026-27 Restricted	2026-27 Combined	2027-28 Projected Budget Unrestricted	2027-28 Restricted	2027-28 Combined	2028-29 Projected Budget Unrestricted	2028-29 Restricted	2028-29 Combined
REVENUES									
General Purpose Revenue	18,633,787	265,680	18,899,467	19,063,487	265,700	19,329,187	19,695,140	265,700	19,960,840
Federal Revenue	0	516,528	516,528	0	516,500	516,500	0	516,500	516,500
State Revenue	364,139	2,673,600	3,037,739	364,200	2,673,600	3,037,800	364,200	2,673,600	3,037,800
Local Revenue	105,226	1,256,988	1,362,214	105,200	1,257,000	1,362,200	105,200	1,257,000	1,362,200
Total Revenues	**19,103,152**	**4,712,796**	**23,815,948**	**19,532,887**	**4,712,800**	**24,245,687**	**20,164,540**	**4,712,800**	**24,877,340**
EXPENDITURES									
Certificated Salaries	7,072,583	1,746,651	8,819,234	7,221,200	1,783,300	9,004,500	7,372,900	1,820,800	9,193,700
Classified Salaries	2,522,551	2,007,771	4,530,322	2,565,400	2,041,900	4,607,300	2,609,000	2,076,600	4,685,600
Benefits	3,205,823	2,204,061	5,409,884	3,251,100	2,154,743	5,405,843	3,276,000	2,156,443	5,432,443
Books and Supplies	928,475	738,625	1,667,100	539,906	698,728	1,238,634	539,874	698,700	1,238,574
Other Services & Oper. Exp	2,249,207	1,672,075	3,921,282	2,233,200	1,672,100	3,905,300	2,233,200	1,672,100	3,905,300
Capital Outlay	0	114,074	114,074	0	0	0	0	0	0
Other Outgo 7xxx	161,501	211,167	372,668	161,500	211,200	372,700	161,500	211,200	372,700
Transfer of Indirect 73xx	(472,383)	406,638	(65,745)	(217,653)	151,908	(65,745)	(217,653)	151,908	(65,745)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	**15,667,757**	**9,101,062**	**24,768,819**	**15,754,653**	**8,713,879**	**24,468,532**	**15,974,821**	**8,787,751**	**24,762,572**
Excess / (Deficiency)	**3,435,395**	**(4,388,266)**	**(952,871)**	**3,778,234**	**(4,001,079)**	**(222,845)**	**4,189,719**	**(4,074,951)**	**114,768**
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(4,388,266)	4,388,266	0	(3,856,952)	3,856,952	0	(4,074,951)	4,074,951	0
Total Financing Sources/Uses	(4,388,266)	4,388,266	0	(3,856,952)	3,856,952	0	(4,074,951)	4,074,951	0
Net Increase (Decrease)	**(952,871)**	**0**	**(952,871)**	**(78,718)**	**(144,127)**	**(222,845)**	**114,768**	**0**	**114,768**
FUND BALANCE, RESERVES									
Beginning Balance	3,785,538	144,128	3,929,666	2,832,667	144,128	2,976,795	2,753,949	1	2,753,950
Ending Balance	**2,832,667**	**144,128**	**2,976,795**	**2,753,949**	**1**	**2,753,950**	**2,868,717**	**1**	**2,868,718**
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	144,128	144,128	0	1	1	0	1	1
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	990,753	0	990,753	978,743	0	978,743	990,504	0	990,504
Unassigned - Other	**1,838,014**	0	1,838,014	**1,771,306**	0	1,771,306	**1,874,313**	0	1,874,313
Total - Fund Balance	2,832,667	144,128	2,976,795	2,753,949	1	2,753,950	2,868,717	1	2,868,718

Notes:
See individual notes on each site's Multi-Year Projections.

Denair Unified School District
2026-27 Proposed Budget
2026-27 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	4,958,927	2,508,347	1,131,240	210,471	70,288	(343,012)	4,061,789	3,086,313	2,523,818	1,874,223	4,691,457	4,083,931		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	530,637	530,637	955,147	955,147	955,147	955,147	955,147	955,147	955,147	955,147	955,147	955,151	0	10,612,748
Property Taxes	8010-8019	0	0	0	0	0	4,947,233	(227,445)	0	0	3,566,931	0	0	0	8,286,719
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	129,132	0	0	129,132	0	0	129,132	0	129,132	516,528
Other State Revenue	8300-8599	0	19,805	124,516	609,612	207,363	207,363	1,764	207,363	100,200	98	13,137	1,381,757	164,761	3,037,739
Other Local Revenue	8600-8799	104,786	104,786	104,786	104,786	104,786	104,786	104,786	104,786	104,786	104,786	104,786	104,786	104,782	1,362,214
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		635,423	655,228	1,184,449	1,669,545	1,396,428	6,214,529	834,252	1,396,428	1,160,133	4,626,962	1,202,202	2,441,694	398,675	23,815,948
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	685,039	685,039	685,039	685,039	685,039	685,039	685,039	685,039	685,039	685,039	685,039	685,039	598,766	8,819,234
Classified Salaries	2000-2999	362,477	362,477	362,477	362,477	362,477	362,477	362,477	362,477	362,477	362,477	362,477	362,477	180,598	4,530,322
Benefits	3000-3999	678,864	353,426	353,426	353,426	353,426	353,426	353,426	353,426	353,426	353,426	353,426	1,196,760	0	5,409,884
Books & Supplies	4000-4999	203,376	203,376	203,376	94,843	94,843	94,843	94,843	94,843	94,843	94,843	94,843	94,843	203,385	1,667,100
Contracted Services	5000-5999	301,637	301,637	301,637	301,637	301,637	301,637	301,637	301,637	301,637	301,637	301,637	301,637	301,638	3,921,282
Capital Outlay	6000-6999	0	114,074	0	0	0	0	0	0	0	0	0	0	0	114,074
Other Outgo (exclude 73XX)	7000-7499	12,306	12,306	12,306	12,306	12,306	12,306	12,306	161,501	12,306	12,306	12,306	88,107	0	372,668
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	(225,627)	159,882	(65,745)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		2,243,699	2,032,335	1,918,261	1,809,728	1,809,728	1,809,728	1,809,728	1,958,923	1,809,728	1,809,728	1,809,728	2,503,236	1,444,269	24,768,819
D. PRIOR YEAR TRANSACTIONS															(952,871)
Accounts Receivable (Regular)	9200	1,245,235	0	0	0	0	0	0	0	0	0	0	0	0	1,245,235
Accounts Receivable (Due From)	9310	0	0	279,687	0	0	0	0	0	0	0	0	0	0	279,687
Accounts Payable	9500	2,087,539	0	0	0	0	0	0	0	0	0	0	0	0	2,087,539
Accounts Payable (Due To)	9610	0	0	466,644	0	0	0	0	0	0	0	0	0	0	466,644
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		(842,304)	0	(186,957)	0	0	0	0	0	0	0	0	0	0	(1,029,261)
E. NET INCREASE/DECREASE (B-C+D)		(2,450,580)	(1,377,107)	(920,769)	(140,183)	(413,300)	4,404,801	(975,476)	(562,495)	(649,595)	2,817,234	(607,526)	(61,542)	(1,045,594)	(1,982,132)
F. ENDING CASH (A + E)		2,508,347	1,131,240	210,471	70,288	(343,012)	4,061,789	3,086,313	2,523,818	1,874,223	4,691,457	4,083,931	4,022,389		
G. ENDING CASH, PLUS ACCRUALS															2,976,795

ACTUAL POSTED BALANCE BY TREASURY 3,900.00

**from GLD310 report 2,980,694.99

Denair Unified School District
2026-27 Proposed Budget
2027-28 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	4,022,389	1,704,162	465,059	(540,947)	(655,389)	(1,042,964)	3,387,581	2,437,833	1,897,930	1,274,066	4,117,038	3,535,234		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	552,122	552,122	993,820	993,820	993,820	993,820	993,820	993,820	993,820	993,820	993,820	993,824	0	11,042,448
Property Taxes	8010-8019	0	0	0	0	0	4,947,245	(227,446)	0	0	3,566,940	0	0	0	8,286,739
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	0	0	129,125	0	0	129,125	0	0	129,125	0	129,125	516,500
Other State Revenue	8300-8599	0	19,805	124,519	609,624	207,366	207,366	1,764	207,366	100,202	98	13,137	1,381,785	164,768	3,037,800
Other Local Revenue	8600-8799	104,785	104,785	104,785	104,785	104,785	104,785	104,785	104,785	104,785	104,785	104,785	104,785	104,780	1,362,200
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		656,907	676,712	1,223,124	1,708,229	1,435,096	6,253,216	872,923	1,435,096	1,198,807	4,665,643	1,240,867	2,480,394	398,673	24,245,687
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	699,429	699,429	699,429	699,429	699,429	699,429	699,429	699,429	699,429	699,429	699,429	699,429	611,352	9,004,500
Classified Salaries	2000-2999	369,569	369,569	369,569	369,569	369,569	369,569	369,569	369,569	369,569	369,569	369,569	369,569	172,472	4,607,300
Benefits	3000-3999	682,743	355,703	355,703	355,703	355,703	355,703	355,703	355,703	355,703	355,703	355,703	1,166,070	0	5,405,843
Books & Supplies	4000-4999	174,541	174,541	174,541	81,397	81,397	81,397	81,397	81,397	81,397	81,397	81,397	30,612	33,223	1,238,634
Contracted Services	5000-5999	304,009	304,009	304,009	304,009	304,009	304,009	304,009	304,009	304,009	304,009	304,009	304,009	257,192	3,905,300
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	12,564	12,564	12,564	12,564	12,564	12,564	12,564	164,892	12,564	12,564	12,564	82,168	0	372,700
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	(230,364)	164,619	(65,745)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		2,242,855	1,915,815	1,915,815	1,822,671	1,822,671	1,822,671	1,822,671	1,974,999	1,822,671	1,822,671	1,822,671	2,421,493	1,238,858	24,468,532
D. PRIOR YEAR TRANSACTIONS															(222,845)
Accounts Receivable (Regular)	9200	398,675	0	0	0	0	0	0	0	0	0	0	0	0	398,675
Accounts Receivable (Due From)	9310	0	0	484,180	0	0	0	0	0	0	0	0	0	0	484,180
Accounts Payable	9500	1,130,954	0	0	0	0	0	0	0	0	0	0	0	0	1,130,954
Accounts Payable (Due To)	9610	0	0	797,495	0	0	0	0	0	0	0	0	0	0	797,495
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		(732,279)	0	(313,315)	0	0	0	0	0	0	0	0	0	0	(1,045,594)
E. NET INCREASE/DECREASE (B-C+D)		(2,318,227)	(1,239,103)	(1,006,006)	(114,442)	(387,575)	4,430,545	(949,748)	(539,903)	(623,864)	2,842,972	(581,804)	58,901	(840,185)	(1,268,439)
F. ENDING CASH (A + E)		1,704,162	465,059	(540,947)	(655,389)	(1,042,964)	3,387,581	2,437,833	1,897,930	1,274,066	4,117,038	3,535,234	3,594,135		
G. ENDING CASH, PLUS ACCRUALS															2,753,950

ACTUAL POSTED BALANCE BY TREASURY 3,900.00

**from GLD310 report 2,757,849.99

Denair Unified School District
2026-27 Proposed Budget
General Fund Multi-Year Projection

Description	2026-27 Proposed Budget			2027-28 Projected Budget			2028-29 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	8,897,721	265,680	9,163,401	9,087,632	265,700	9,353,332	9,419,344	265,700	9,685,044
Federal Revenue	0	516,528	516,528	0	516,500	516,500	0	516,500	516,500
State Revenue	223,511	1,507,213	1,730,724	223,500	1,507,200	1,730,700	223,500	1,507,200	1,730,700
Local Revenue	105,226	1,233,290	1,338,516	105,200	1,233,300	1,338,500	105,200	1,233,300	1,338,500
Total Revenues	**9,226,458**	**3,522,711**	**12,749,169**	**9,416,332**	**3,522,700**	**12,939,032**	**9,748,044**	**3,522,700**	**13,270,744**
EXPENDITURES									
Certificated Salaries (B)	3,178,525	815,124	3,993,649	3,245,300	832,200	4,077,500	3,313,500	849,700	4,163,200
Classified Salaries (C)	1,737,550	1,190,835	2,928,385	1,767,100	1,211,100	2,978,200	1,797,100	1,231,700	3,028,800
Benefits (D)	1,669,896	1,542,922	3,212,818	1,676,900	1,550,143	3,227,043	1,686,100	1,550,143	3,236,243
Books and Supplies (E)	523,935	610,629	1,134,564	378,549	587,732	966,281	378,500	587,700	966,200
Other Services & Oper. Exp (E)	1,156,598	770,067	1,926,665	1,150,200	770,100	1,920,300	1,150,200	770,100	1,920,300
Capital Outlay	0	114,074	114,074	0	0	0	0	0	0
Other Outgo 7xxx	161,501	211,167	372,668	161,500	211,200	372,700	161,500	211,200	372,700
Transfer of Indirect 73xx	(935,434)	225,627	(709,807)	(590,255)	96,366	(493,889)	(595,896)	96,366	(499,530)
Other	0	0	0	0	0	0		0	0
Total Expenditures	**7,492,571**	**5,480,445**	**12,973,016**	**7,789,294**	**5,258,841**	**13,048,135**	**7,891,004**	**5,296,909**	**13,187,913**
Excess / (Deficiency)	**1,733,887**	**(1,957,734)**	**(223,847)**	**1,627,038**	**(1,736,141)**	**(109,103)**	**1,857,040**	**(1,774,209)**	**82,831**
OTHER SOURCES/USES									
Transfers In	0		0	0		0	0		0
Transfers Out	0		0	0		0	0		0
Net Other Sources (Uses)			0			0			0
Contributions to Restricted	(1,957,734)	1,957,734	0	(1,600,553)	1,600,553	0	(1,774,209)	1,774,209	0
Total Financing Sources/Uses	(1,957,734)	1,957,734	0	(1,600,553)	1,600,553	0	(1,774,209)	1,774,209	0
Net Increase (Decrease)	**(223,847)**	**0**	**(223,847)**	**26,485**	**(135,588)**	**(109,103)**	**82,831**	**0**	**82,831**
FUND BALANCE, RESERVES									
Beginning Balance	1,279,652	135,588	1,415,240	1,055,805	135,588	1,191,393	1,082,290	(0)	1,082,290
Ending Balance	**1,055,805**	**135,588**	**1,191,393**	**1,082,290**	**(0)**	**1,082,290**	**1,165,121**	**(0)**	**1,165,121**
Nonspendable (Revolving Cash)	3,900		3,900	3,900		3,900	3,900		3,900
Restricted	0	135,588	135,588	0	(0)	(0)	0	(0)	(0)
Assigned	0		0	0		0	0		0
Unassigned - REU (J)	518,921		518,921	521,926		521,926	527,517		527,517
Unassigned - Other	**532,984**	0	532,984	**556,464**	0	556,464	**633,704**	0	633,704
Total - Fund Balance	1,055,805	135,588	1,191,393	1,082,290	(0)	1,082,290	1,165,121	(0)	1,165,121

Notes:

(A) Based on 2026-27 enrollment projections and past enrollment trends, the District anticipates enrollment to remain steady in both subsequent years.
The Local Control Funding Formula is estimated to be adjusted by COLA (3.3% in 2027-28 and 3.09% in 2028-29).

(B) Step increases were estimated to be approximately 2.1% in subsequent years.

(C) Step increases were estimated to be approximately 1.7% in subsequent years.

(D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 2027-28 and 2028-29. PERS is expected to increase by 0.4% in 2027-28 and then decrease by 0.9% in 2028-29.

(E) Removed one-time Math Adoption expenses from the subsequent years.

Denair Unified School District
2026-27 Proposed Budget
2026-27 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	1,780,348	83,262	(906,638)	(1,408,052)	(1,838,911)	(2,369,816)	1,917,380	912,760	232,661	(488,430)	2,300,378	1,658,816		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	254,085	254,085	457,353	457,353	457,353	457,353	457,353	457,353	457,353	457,353	457,353	457,352		5,081,699
Property Taxes	8020-8079	0	0	0	0	0	4,947,233	(227,445)	0	0	3,566,931	0	0		8,286,719
Property Taxes In-Lieu	8080-8099	(210,251)	(210,251)	(378,452)	(378,452)	(378,452)	(378,452)	(378,452)	(378,451)	(378,451)	(378,451)	(378,451)	(378,451)		(4,205,017)
Federal Revenue	8100-8299	0	0	0	0	129,132	0	0	129,132	0	0	129,132	0	129,132	516,528
Other State Revenue	8300-8599	0	11,284	70,942	347,321	118,143	118,143	1,005	118,143	57,088	56	7,485	787,243	93,871	1,730,724
Other Local Revenue	8600-8799	102,963	102,963	102,963	102,963	102,963	102,963	102,963	102,963	102,963	102,963	102,963	102,963	102,960	1,338,516
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		146,797	158,081	252,806	529,185	429,139	5,247,240	(44,576)	429,140	238,953	3,748,852	318,482	969,107	325,963	12,749,169
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	310,209	310,209	310,209	310,209	310,209	310,209	310,209	310,209	310,209	310,209	310,209	310,209	271,141.00	3,993,649
Classified Salaries	2000-2999	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	234,304	116,737.00	2,928,385
Benefits	3000-3999	355,654	190,473	190,473	190,473	190,473	190,473	190,473	190,473	190,473	190,473	190,473	952,434		3,212,818
Books & Supplies	4000-4999	138,410	138,410	138,410	64,547	64,547	64,547	64,547	64,547	64,547	64,547	64,547	64,547	138,411	1,134,564
Contracted Services	5000-5999	148,205	148,205	148,205	148,205	148,205	148,205	148,205	148,205	148,205	148,205	148,205	148,205	148,205	1,926,665
Capital Outlay	6000-6999		114,074												114,074
Other Outgo (exclude 73XX)	7000-7499	12,306	12,306	12,306	12,306	12,306	12,306	12,306	161,501	12,306	12,306	12,306	88,107		372,668
Other Outgo - Indirect Costs	73XX												(225,627)	(484,180.00)	(709,807)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		1,199,088	1,147,981	1,033,907	960,044	960,044	960,044	960,044	1,109,239	960,044	960,044	960,044	1,572,179	190,314	12,973,016
D. PRIOR YEAR TRANSACTIONS															(223,847)
Accounts Receivable (Regular)	9200	583,545													583,545
Accounts Receivable (Due From)	9310			279,687											279,687
Accounts Payable	9500	1,228,340													1,228,340
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(644,795)	0	279,687	0	0		0	0	0		0	0	0	(365,108)
E. NET INCREASE/DECREASE (B-C+D)		(1,697,086)	(989,900)	(501,414)	(430,859)	(530,905)	4,287,196	(1,004,620)	(680,099)	(721,091)	2,788,808	(641,562)	(603,072)	135,649	(588,955)
F. ENDING CASH (A + E)		83,262	(906,638)	(1,408,052)	(1,838,911)	(2,369,816)	1,917,380	912,760	232,661	(488,430)	2,300,378	1,658,816	1,055,744		
G. ENDING CASH, PLUS ACCRUALS															1,191,393

ACTUAL POSTED BALANCE BY TREASURY	1,191,392.66
**from GLD310 report	0

Denair Unified School District
2026-27 Proposed Budget
2027-28 General Fund Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	1,055,744	(360,759)	(1,248,798)	(1,550,336)	(1,984,265)	(2,518,244)	1,765,897	758,211	71,905	(652,252)	2,133,500	1,488,866		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8020-8079	262,589	262,589	472,661	472,661	472,661	472,661	472,661	472,661	472,661	472,661	472,661	472,658		5,251,785
Property Taxes	8010-8019	0	0	0	0	0	4,947,245	(227,446)	0	0	3,566,940	0			8,286,739
Property Taxes In-Lieu	8080-8099	(209,260)	(209,260)	(376,668)	(376,668)	(376,668)	(376,668)	(376,668)	(376,667)	(376,667)	(376,667)	(376,667)	(376,664)		(4,185,192)
Federal Revenue	8100-8299	0	0	0	0	129,125	0	0	129,125	0	0	129,125	0	129,125	516,500
Other State Revenue	8300-8599	0	11,284	70,941	347,316	118,141	118,141	1,005	118,141	57,087	56	7,485	787,232	93,871	1,730,700
Other Local Revenue	8600-8799	102,962	102,962	102,962	102,962	102,962	102,962	102,962	102,962	102,962	102,962	102,962	102,962	102,956	1,338,500
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		156,291	167,575	269,896	546,271	446,221	5,264,341	(27,486)	446,222	256,043	3,765,952	335,566	986,188	325,952	12,939,032
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	316,722	316,722	316,722	316,722	316,722	316,722	316,722	316,722	316,722	316,722	316,722	316,722	276,836	4,077,500
Classified Salaries	2000-2999	239,223	239,223	239,223	239,223	239,223	239,223	239,223	239,223	239,223	239,223	239,223	239,223	107,524	2,978,200
Benefits	3000-3999	363,121	194,472	194,472	194,472	194,472	194,472	194,472	194,472	194,472	194,472	194,472	919,202		3,227,043
Books & Supplies	4000-4999	141,316	141,316	141,316	65,902	65,902	65,902	65,902	65,902	65,902	65,902	65,902	15,117		966,281
Contracted Services	5000-5999	151,317	151,317	151,317	151,317	151,317	151,317	151,317	151,317	151,317	151,317	151,317	151,317	104,496	1,920,300
Capital Outlay	6000-6999													0	0
Other Outgo (exclude 73XX)	7000-7499	12,564	12,564	12,564	12,564	12,564	12,564	12,564	164,892	12,564	12,564	12,564	82,168		372,700
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	(230,364)	(263,525)	(493,889)
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		1,224,263	1,055,614	1,055,614	980,200	980,200	980,200	980,200	1,132,528	980,200	980,200	980,200	1,493,385	225,331	13,048,135
D. PRIOR YEAR TRANSACTIONS															(109,103)
Accounts Receivable (Regular)	9200	325,963													325,963
Accounts Receivable (Due From)	9310			484,180											484,180
Accounts Payable	9500	674,494													674,494
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(348,531)	0	484,180	0	0	0	0	0	0	0	0	0	0	135,649
E. NET INCREASE/DECREASE (B-C+D)		(1,416,503)	(888,039)	(301,538)	(433,929)	(533,979)	4,284,141	(1,007,686)	(686,306)	(724,157)	2,785,752	(644,634)	(507,197)	100,621	26,546
F. ENDING CASH (A + E)		(360,759)	(1,248,798)	(1,550,336)	(1,984,265)	(2,518,244)	1,765,897	758,211	71,905	(652,252)	2,133,500	1,488,866	**981,669**		
G. ENDING CASH, PLUS ACCRUALS															1,082,290

ACTUAL POSTED BALANCE BY TREASURY **1,082,289.66**

0

Denair Unified School District

2026-27 Proposed Budget

Denair Elementary Charter Academy Multi-Year Projection

Description	2026-27 Proposed Budget			2027-28 Projected Budget			2028-29 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	7,853,640	0	7,853,640	8,008,831	0	8,008,831	8,236,426	0	8,236,426
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	113,259	1,133,121	1,246,380	113,300	1,133,100	1,246,400	113,300	1,133,100	1,246,400
Local Revenue	0	20,100	20,100	0	20,100	20,100	0	20,100	20,100
Total Revenues	**7,966,899**	**1,153,221**	**9,120,120**	**8,122,131**	**1,153,200**	**9,275,331**	**8,349,726**	**1,153,200**	**9,502,926**
EXPENDITURES									
Certificated Salaries (C)	3,029,731	885,529	3,915,260	3,093,400	904,100	3,997,500	3,158,400	923,100	4,081,500
Classified Salaries (D)	630,413	816,936	1,447,349	641,100	830,800	1,471,900	652,000	844,900	1,496,900
Benefits	1,210,292	643,681	1,853,973	1,237,200	580,500	1,817,700	1,249,300	582,000	1,831,300
Books and Supplies (E)	316,372	115,230	431,602	142,383	98,196	240,579	142,400	98,200	240,600
Other Services & Oper. Exp (E)	707,044	901,910	1,608,954	697,400	901,900	1,599,300	697,400	901,900	1,599,300
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	360,802	178,167	538,969	284,909	53,957	338,866	289,310	53,957	343,267
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	**6,254,654**	**3,541,453**	**9,796,107**	**6,096,392**	**3,369,453**	**9,465,845**	**6,188,810**	**3,404,057**	**9,592,867**
Excess / (Deficiency)	**1,712,245**	**(2,388,232)**	**(675,987)**	**2,025,739**	**(2,216,253)**	**(190,514)**	**2,160,916**	**(2,250,857)**	**(89,941)**
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0		0	0		0	0		0
Net Other Sources (Uses)			0	0		0	0		0
Contributions to Restricted	(2,388,232)	2,388,232	0	(2,207,731)	2,207,731	0	(2,250,857)	2,250,857	0
Total Financing Sources/Uses	(2,388,232)	2,388,232	0	(2,207,731)	2,207,731	0	(2,250,857)	2,250,857	0
Net Increase (Decrease)	**(675,987)**	**0**	**(675,987)**	**(181,992)**	**(8,522)**	**(190,514)**	**(89,941)**	**0**	**(89,941)**
FUND BALANCE, RESERVES									
Beginning Balance	2,004,360	8,523	2,012,882	1,328,373	8,523	1,336,895	1,146,381	1	1,146,381
Ending Balance	**1,328,373**	**8,523**	**1,336,895**	**1,146,381**	**1**	**1,146,381**	**1,056,440**	**1**	**1,056,440**
Nonspendable (Revolving Cash)	0		0	0		0	0		0
Restricted		8,523	8,523	0	1	1	0	1	1
Assigned One-time Carryovers	0		0	0	0	0	0	0	0
Unassigned - REU (H)	391,844		391,844	378,634	0	378,634	383,715	0	383,715
Unassigned - Other	**936,529**	0	936,529	**767,747**	0	767,747	**672,725**	0	672,725
Total - Fund Balance	1,328,373	8,523	1,336,895	1,146,381	1	1,146,381	1,056,440	1	1,056,440

Notes:

(A) Based on 2026-27 enrollment projections and past enrollment trends, DECA anticipates a decrease in enrollment by 1.12% in 2027-28 and another 0.56% in 2028-29.
The Local Control Funding Formula is estimated to be adjusted by COLA (3.3% in 2027-28 and 3.09% in 2028-29).

(B) Step increases were estimated to be approximately 2.1% in subsequent years.

(C) Step increases were estimated to be approximately 1.7% in subsequent years.

(D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 2027-28 and 2028-29. PERS is expected to increase by .4% in 2027-28 and then decrease by 0.9% in 2028-29.

(E) Removed one-time Math Adoption expenses from the subsequent years.

Denair Unified School District
2026-27 Proposed Budget
2026-27 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	2,603,808	1,897,113	1,560,511	1,209,442	1,457,082	1,539,680	1,622,278	1,620,519	1,703,116	1,741,744	1,739,300	1,742,206		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	218,926	218,926	394,067	394,067	394,067	394,067	394,067	394,067	394,067	394,067	394,067	394,071		4,378,526
Property Taxes In-Lieu	8080-8099	173,756	173,756	312,761	312,761	312,761	312,761	312,761	312,760	312,760	312,760	312,760	312,757		3,475,114
Federal Revenue	8100-8299	0	0	0	0	0	0	0	0	0	0	0	0		0
Other State Revenue	8300-8599	0	8,126	51,089	250,123	85,081	85,081	724	85,081	41,112	40	5,390	566,933	67,600	1,246,380
Other Local Revenue	8600-8799	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,548	20,100
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		394,228	402,354	759,463	958,497	793,455	793,455	709,098	793,454	749,485	708,413	713,763	1,275,307	69,148	9,120,120
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	304,120	304,120	304,120	304,120	304,120	304,120	304,120	304,120	304,120	304,120	304,120	304,120	265,820.00	3,915,260
Classified Salaries	2000-2999	115,804	115,804	115,804	115,804	115,804	115,804	115,804	115,804	115,804	115,804	115,804	115,804	57,701.00	1,447,349
Benefits	3000-3999	285,230	142,613	142,613	142,613	142,613	142,613	142,613	142,613	142,613	142,613	142,613	142,613		1,853,973
Books & Supplies	4000-4999	52,653	52,653	52,653	24,554	24,554	24,554	24,554	24,554	24,554	24,554	24,554	24,554	52,657.00	431,602
Contracted Services	5000-5999	123,766	123,766	123,766	123,766	123,766	123,766	123,766	123,766	123,766	123,766	123,766	123,766	123,762.00	1,608,954
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													538,969	538,969
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		881,573	738,956	738,956	710,857	710,857	710,857	710,857	710,857	710,857	710,857	710,857	710,857	1,038,909	9,796,107
D. PRIOR YEAR TRANSACTIONS															(675,987)
Accounts Receivable (Regular)	9200	392,274													392,274
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	611,624													611,624
Accounts Payable (Due To)	9610			371,576											371,576
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(219,350)	0	(371,576)	0	0	0	0	0	0	0	0	0	0	(590,926)
E. NET INCREASE/DECREASE (B-C+D)		(706,695)	(336,602)	(351,069)	247,640	82,598	82,598	(1,759)	82,597	38,628	(2,444)	2,906	564,450	(969,761)	(1,266,913)
F. ENDING CASH (A + E)		1,897,113	1,560,511	1,209,442	1,457,082	1,539,680	1,622,278	1,620,519	1,703,116	1,741,744	1,739,300	1,742,206	2,306,656		
G. ENDING CASH, PLUS ACCRUALS															1,336,895

ACTUAL POSTED BALANCE BY TREASURY	1,336,895.33
**from GLD310 report	0

Denair Unified School District
2026-27 Proposed Budget
2027-28 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	2,306,656	1,541,317	1,230,960	621,189	888,848	991,462	1,094,076	1,112,332	1,214,945	1,273,589	1,291,160	1,314,081		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	227,843	227,843	410,117	410,117	410,117	410,117	410,117	410,117	410,117	410,117	410,117	410,120		4,556,859
Property Taxes In-Lieu	8080-8099	172,599	172,599	310,678	310,678	310,678	310,678	310,678	310,677	310,677	310,677	310,677	310,676		3,451,972
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599	0	8,126	51,090	250,127	85,082	85,082	724	85,082	41,113	40	5,390	566,942	67,602	1,246,400
Other Local Revenue	8600-8799	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,548	20,100
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		401,988	410,114	773,431	972,468	807,423	807,423	723,065	807,422	763,453	722,380	727,730	1,289,284	69,150	9,275,331
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	310,508	310,508	310,508	310,508	310,508	310,508	310,508	310,508	310,508	310,508	310,508	310,508	271,404.00	3,997,500
Classified Salaries	2000-2999	117,768	117,768	117,768	117,768	117,768	117,768	117,768	117,768	117,768	117,768	117,768	117,768	58,684.00	1,471,900
Benefits	3000-3999	279,649	139,823	139,823	139,823	139,823	139,823	139,823	139,823	139,823	139,823	139,823	139,821		1,817,700
Books & Supplies	4000-4999	29,349	29,349	29,349	13,687	13,687	13,687	13,687	13,687	13,687	13,687	13,687	13,687	29,349.00	240,579
Contracted Services	5000-5999	123,023	123,023	123,023	123,023	123,023	123,023	123,023	123,023	123,023	123,023	123,023	123,023	123,024	1,599,300
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													338,866	338,866
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		860,297	720,471	720,471	704,809	704,809	704,809	704,809	704,809	704,809	704,809	704,809	704,807	821,327	9,465,845
D. PRIOR YEAR TRANSACTIONS															(190,514)
Accounts Receivable (Regular)	9200	69,148													69,148
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	376,178													376,178
Accounts Payable (Due To)	9610			662,731											662,731
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(307,030)	0	(662,731)	0	0	0	0	0	0	0	0	0	0	(969,761)
E. NET INCREASE/DECREASE (B-C+D)		(765,339)	(310,357)	(609,771)	267,659	102,614	102,614	18,256	102,613	58,644	17,571	22,921	584,477	(752,177)	(1,160,275)
F. ENDING CASH (A + E)		1,541,317	1,230,960	621,189	888,848	991,462	1,094,076	1,112,332	1,214,945	1,273,589	1,291,160	1,314,081	1,898,558		
G. ENDING CASH, PLUS ACCRUALS															1,146,381

ACTUAL POSTED BALANCE BY TREASURY	1,146,381.33
**from GLD310 report	0

Denair Unified School District

2026-27 Proposed Budget

Denair Charter Academy Multi-Year Projection

Description	2026-27 Proposed Budget			2027-28 Projected Budget			2028-29 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,882,426	0	1,882,426	1,967,024	0	1,967,024	2,039,370	0	2,039,370
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	27,369	33,266	60,635	27,400	33,300	60,700	27,400	33,300	60,700
Local Revenue	0	3,598	3,598	0	3,600	3,600	0	3,600	3,600
Total Revenues	**1,909,795**	**36,864**	**1,946,659**	**1,994,424**	**36,900**	**2,031,324**	**2,066,770**	**36,900**	**2,103,670**
EXPENDITURES									
Certificated Salaries (B)	864,327	45,998	910,325	882,500	47,000	929,500	901,000	48,000	949,000
Classified Salaries (C)	154,588	0	154,588	157,200	0	157,200	159,900	0	159,900
Benefits (D)	325,635	17,458	343,093	337,000	24,100	361,100	340,600	24,300	364,900
Books and Supplies (E)	88,168	12,766	100,934	18,974	12,800	31,774	18,974	12,800	31,774
Other Services & Oper. Exp (E)	385,565	98	385,663	385,600	100	385,700	385,600	100	385,700
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	102,249	2,844	105,093	87,693	1,585	89,278	88,933	1,585	90,518
Other	0	0	0	0	0	0		0	0
Total Expenditures	**1,920,532**	**79,164**	**1,999,696**	**1,868,967**	**85,585**	**1,954,552**	**1,895,007**	**86,785**	**1,981,792**
Excess / (Deficiency)	**(10,737)**	**(42,300)**	**(53,037)**	**125,457**	**(48,685)**	**76,772**	**171,763**	**(49,885)**	**121,878**
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out (E)	0		0			0			0
Net Other Sources (Uses)			0			0			0
Contributions to Restricted	(42,300)	42,300	0	(48,668)	48,668	0	(49,885)	49,885	0
Total Financing Sources/Uses	(42,300)	42,300	0	(48,668)	48,668	0	(49,885)	49,885	0
Net Increase (Decrease)	**(53,037)**	**0**	**(53,037)**	**76,789**	**(17)**	**76,772**	**121,878**	**0**	**121,878**
FUND BALANCE, RESERVES									
Beginning Balance	501,527	17	501,544	448,490	17	448,507	525,279	0	525,279
Ending Balance	**448,490**	**17**	**448,507**	**525,279**	**0**	**525,279**	**647,157**	**0**	**647,157**
Nonspendable (Revolving Cash)	0		0	0	0	0	0	0	0
Restricted		17	17	0	0	0	0	0	0
Assigned One-time Carryovers	0		0	0	0	0	0	0	0
Unassigned - REU (J)	79,988		79,988	78,183	0	78,183	79,272	0	79,272
Unassigned - Other	**368,502**	0	368,502	**447,096**	0	447,096	**567,885**	0	567,885
Total - Fund Balance	448,490	17	448,507	525,279	0	525,279	647,157	0	647,157

Notes:

(A) Based on 2026-27 enrollment projections and past enrollment trends, DCA anticipates enrollment to remain steady in both subsequent years. The Local Control Funding Formula is estimated to be adjusted by COLA (3.3% in 2027-28 and 3.09% in 2028-29).

(B) Step increases were estimated to be approximately 2.1% in subsequent years.

(C) Step increases were estimated to be approximately 1.7% in subsequent years.

(D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 2027-28 and 2028-29. PERS is expected to increase by .4% in 2027-28 and then decrease by 0.9% in 2028-29.

(E) Removed one-time Math Adoption expenses from the subsequent years.

Denair Unified School District
2026-27 Proposed Budget
2026-27 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	574,771	527,972	477,367	409,081	452,117	487,124	522,131	553,034	588,041	620,909	651,779	682,909		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	57,626	57,626	103,727	103,727	103,727	103,727	103,727	103,727	103,727	103,727	103,727	103,728		1,152,523
Property Taxes In-Lieu	8080-8099	36,495	36,495	65,691	65,691	65,691	65,691	65,691	65,691	65,691	65,691	65,691	65,694		729,903
Federal Revenue	8100-8299	0	0	0	0	0	0	0	0	0	0	0	0		0
Other State Revenue	8300-8599	0	395	2,485	12,168	4,139	4,139	35	4,139	2,000	2	262	27,581	3,290	60,635
Other Local Revenue	8600-8799	277	277	277	277	277	277	277	277	277	277	277	277	274	3,598
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		94,398	94,793	172,180	181,863	173,834	173,834	169,730	173,834	171,695	169,697	169,957	197,280	3,564	1,946,659
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	70,710	70,710	70,710	70,710	70,710	70,710	70,710	70,710	70,710	70,710	70,710	70,710	61,805.00	910,325
Classified Salaries	2000-2999	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	6,160.00	154,588
Benefits	3000-3999	37,980	20,340	20,340	20,340	20,340	20,340	20,340	20,340	20,340	20,340	20,340	101,713		343,093
Books & Supplies	4000-4999	12,313	12,313	12,313	5,742	5,742	5,742	5,742	5,742	5,742	5,742	5,742	5,742	12,317.00	100,934
Contracted Services	5000-5999	29,666	29,666	29,666	29,666	29,666	29,666	29,666	29,666	29,666	29,666	29,666	29,666	29,671.00	385,663
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													105,093.00	105,093
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		163,038	145,398	145,398	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	220,200	215,046	1,999,696
D. PRIOR YEAR TRANSACTIONS															(53,037)
Accounts Receivable (Regular)	9200	269,416													269,416
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	247,575													247,575
Accounts Payable (Due To)	9610			95,068											95,068
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		21,841	0	(95,068)	0	0	0	0	0	0	0	0	0	0	(73,227)
E. NET INCREASE/DECREASE (B-C+D)		(46,799)	(50,605)	(68,286)	43,036	35,007	35,007	30,903	35,007	32,868	30,870	31,130	(22,920)	(211,482)	(126,264)
F. ENDING CASH (A + E)		527,972	477,367	409,081	452,117	487,124	522,131	553,034	588,041	620,909	651,779	682,909	659,989		
G. ENDING CASH, PLUS ACCRUALS															448,507

ACTUAL POSTED BALANCE BY TREASURY	448,507.00
**from GLD310 report	0

Denair Unified School District
2026-27 Proposed Budget
2027-28 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	659,989	523,604	482,897	388,200	440,028	483,818	527,608	567,290	611,080	652,729	692,378	732,287		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	61,690	61,690	111,042	111,042	111,042	111,042	111,042	111,042	111,042	111,042	111,042	111,046		1,233,804
Property Taxes In-Lieu	8080-8099	36,661	36,661	65,990	65,990	65,990	65,990	65,990	65,990	65,990	65,990	65,990	65,988		733,220
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599	0	395	2,488	12,181	4,143	4,143	35	4,143	2,002	2	262	27,611	3,295	60,700
Other Local Revenue	8600-8799	277	277	277	277	277	277	277	277	277	277	277	277	276	3,600
Interfund Transfers In	8910-8929														0
All Other Financing Sources	8930-8979														0
Non-Revenue Inflow (CIB)	9140														0
Non-Revenue Inflow (Advances)	9210														0
Non-Revenue Inflow (Misc)															0
TOTAL RECEIPTS		98,628	99,023	179,797	189,490	181,452	181,452	177,344	181,452	179,311	177,311	177,571	204,922	3,571	2,031,324
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	72,199	72,199	72,199	72,199	72,199	72,199	72,199	72,199	72,199	72,199	72,199	72,199	63,112	929,500
Classified Salaries	2000-2999	12,578	12,578	12,578	12,578	12,578	12,578	12,578	12,578	12,578	12,578	12,578	12,578	6,264	157,200
Benefits	3000-3999	39,973	21,408	21,408	21,408	21,408	21,408	21,408	21,408	21,408	21,408	21,408	107,047		361,100
Books & Supplies	4000-4999	3,876	3,876	3,876	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	1,808	3,874	31,774
Contracted Services	5000-5999	29,669	29,669	29,669	29,669	29,669	29,669	29,669	29,669	29,669	29,669	29,669	29,669	29,672	385,700
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499														0
Other Outgo - Indirect Costs	73XX													89,278	89,278
Interfund Transfers Out	7600-7629														0
All Other Financing Uses	7600-7699														0
Non-Expenditure Outflow (U-Tax)	9519														0
Non-Expenditure Outflow (OPEB)	9540														0
Non-Expenditures (Other)	Misc														0
Other Outflows/Non-Expenditures															0
TOTAL DISBURSEMENTS		158,295	139,730	139,730	137,662	137,662	137,662	137,662	137,662	137,662	137,662	137,662	223,301	192,200	1,954,552
D. PRIOR YEAR TRANSACTIONS															76,772
Accounts Receivable (Regular)	9200	3,564													3,564
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	80,282													80,282
Accounts Payable (Due To)	9610			134,764											134,764
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(76,718)	0	(134,764)	0	0	0	0	0	0	0	0	0	0	(211,482)
E. NET INCREASE/DECREASE (B-C+D)		(136,385)	(40,707)	(94,697)	51,828	43,790	43,790	39,682	43,790	41,649	39,649	39,909	(18,379)	(188,629)	(134,710)
F. ENDING CASH (A + E)		523,604	482,897	388,200	440,028	483,818	527,608	567,290	611,080	652,729	692,378	732,287	713,908		
G. ENDING CASH, PLUS ACCRUALS															525,279

ACTUAL POSTED BALANCE BY TREASURY	525,279.00
**from GLD310 report	0

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	16,351,000.00	255,515.00	16,606,515.00	16,751,361.00	265,680.00	17,017,041.00	2.5%
2) Federal Revenue		8100-8299	0.00	618,396.00	618,396.00	0.00	516,528.00	516,528.00	-16.5%
3) Other State Revenue		8300-8599	372,728.00	3,065,676.00	3,438,404.00	336,770.00	2,640,334.00	2,977,104.00	-13.4%
4) Other Local Revenue		8600-8799	525,748.00	1,329,584.00	1,855,332.00	105,226.00	1,253,390.00	1,358,616.00	-26.8%
5) TOTAL, REVENUES			17,249,476.00	5,269,171.00	22,518,647.00	17,193,357.00	4,675,932.00	21,869,289.00	-2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,040,320.00	1,643,078.00	7,683,398.00	6,208,256.00	1,700,653.00	7,908,909.00	2.9%
2) Classified Salaries		2000-2999	2,256,898.00	1,887,240.00	4,144,138.00	2,367,963.00	2,007,771.00	4,375,734.00	5.6%
3) Employee Benefits		3000-3999	2,844,234.00	2,006,624.00	4,850,858.00	2,880,188.00	2,186,603.00	5,066,791.00	4.5%
4) Books and Supplies		4000-4999	565,875.00	1,169,487.00	1,735,362.00	840,307.00	725,859.00	1,566,166.00	-9.7%
5) Services and Other Operating Expenditures		5000-5999	1,870,766.00	2,097,211.00	3,967,977.00	1,863,642.00	1,671,977.00	3,535,619.00	-10.9%
6) Capital Outlay		6000-6999	292,830.00	642,415.00	935,245.00	0.00	114,074.00	114,074.00	-87.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	172,268.00	182,628.00	354,896.00	161,501.00	211,167.00	372,668.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(449,184.00)	297,672.00	(151,512.00)	(574,632.00)	403,794.00	(170,838.00)	12.8%
9) TOTAL, EXPENDITURES			13,594,007.00	9,926,355.00	23,520,362.00	13,747,225.00	9,021,898.00	22,769,123.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,655,469.00	(4,657,184.00)	(1,001,715.00)	3,446,132.00	(4,345,966.00)	(899,834.00)	-10.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	258,595.00	0.00	258,595.00	0.00	0.00	0.00	-100.0%
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	(3,836,654.00)	3,836,654.00	0.00	(4,345,966.00)	4,345,966.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,095,249.00)	3,836,654.00	(258,595.00)	(4,345,966.00)	4,345,966.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(439,780.00)	(820,530.00)	(1,260,310.00)	(899,834.00)	0.00	(899,834.00)	-28.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,723,791.38	964,640.61	4,688,431.99	3,284,011.38	144,110.61	3,428,121.99	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			3,723,791.38	964,640.61	4,688,431.99	3,284,011.38	144,110.61	3,428,121.99	-26.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,723,791.38	964,640.61	4,688,431.99	3,284,011.38	144,110.61	3,428,121.99	-26.9%
2) Ending Balance, June 30 (E + F1e)			3,284,011.38	144,110.61	3,428,121.99	2,384,177.38	144,110.61	2,528,287.99	-26.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	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	144,110.61	144,110.61	0.00	144,110.61	144,110.61	0.0%
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	452,235.00	0.00	452,235.00	0.00	0.00	0.00	-100.0%
Math Adoption	0000	9780	*452,235.00*		*452,235.00*			*0.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	951,158.00	0.00	951,158.00	910,765.00	0.00	910,765.00	-4.2%
Unassigned/Unappropriated Amount		9790	1,876,718.38	0.00	1,876,718.38	1,469,512.38	0.00	1,469,512.38	-21.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,951,019.70	(1,604,623.37)	6,346,396.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	(47,831.68)	0.00	(47,831.68)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	3,900.00	0.00	3,900.00				
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	229,497.90	229,497.90				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			7,907,088.02	(1,375,125.47)	6,531,962.55				
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	101.70	1.73	103.43				
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	371,172.70	371,172.70				
6) TOTAL, LIABILITIES			101.70	371,174.43	371,276.13				
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)			7,906,986.32	(1,746,299.90)	6,160,686.42				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,257,878.00	0.00	8,257,878.00	8,669,065.00	0.00	8,669,065.00	5.0%
Education Protection Account State Aid - Current Year		8012	719,305.00	0.00	719,305.00	791,160.00	0.00	791,160.00	10.0%
State Aid - Prior Years		8019	108,173.00	0.00	108,173.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	58,562.00	0.00	58,562.00	58,562.00	0.00	58,562.00	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	6,175.00	0.00	6,175.00	6,175.00	0.00	6,175.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	7,888,049.00	0.00	7,888,049.00	7,888,049.00	0.00	7,888,049.00	0.0%
Unsecured Roll Taxes		8042	423,937.00	0.00	423,937.00	423,937.00	0.00	423,937.00	0.0%
Prior Years' Taxes		8043	23,635.00	0.00	23,635.00	23,635.00	0.00	23,635.00	0.0%
Supplemental Taxes		8044	194,083.00	0.00	194,083.00	194,083.00	0.00	194,083.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(727,058.00)	0.00	(727,058.00)	(727,058.00)	0.00	(727,058.00)	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	153,656.00	0.00	153,656.00	153,656.00	0.00	153,656.00	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			17,106,395.00	0.00	17,106,395.00	17,481,264.00	0.00	17,481,264.00	2.2%
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	(755,395.00)	0.00	(755,395.00)	(729,903.00)	0.00	(729,903.00)	-3.4%
Property Taxes Transfers		8097	0.00	255,515.00	255,515.00	0.00	265,680.00	265,680.00	4.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,351,000.00	255,515.00	16,606,515.00	16,751,361.00	265,680.00	17,017,041.00	2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	235,518.00	235,518.00	0.00	206,421.00	206,421.00	-12.4%
Special Education Discretionary Grants		8182	0.00	15,254.00	15,254.00	0.00	0.00	0.00	-100.0%
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		218,696.00	218,696.00		224,720.00	224,720.00	2.8%
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		35,700.00	35,700.00		39,116.00	39,116.00	9.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		2,654.00	2,654.00	New
Title III, English Learner Program	4203	8290		32,318.00	32,318.00		27,547.00	27,547.00	-14.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		19,810.00	19,810.00		16,070.00	16,070.00	-18.9%
Career and Technical Education	3500-3599	8290		6,100.00	6,100.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	55,000.00	55,000.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	618,396.00	618,396.00	0.00	516,528.00	516,528.00	-16.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,634.00	0.00	42,634.00	44,100.00	0.00	44,100.00	3.4%
Lottery - Unrestricted and Instructional Materials		8560	199,010.00	79,245.00	278,255.00	207,670.00	89,626.00	297,296.00	6.8%
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		1,095,514.00	1,095,514.00		1,153,445.00	1,153,445.00	5.3%
After School Education and Safety (ASES)	6010	8590		172,887.00	172,887.00		0.00	0.00	-100.0%
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		223,566.00	223,566.00		371,173.00	371,173.00	66.0%
Arts and Music in Schools (Prop 28)	6770	8590		217,726.00	217,726.00		217,475.00	217,475.00	-0.1%
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	131,084.00	1,276,738.00	1,407,822.00	85,000.00	808,615.00	893,615.00	-36.5%
TOTAL, OTHER STATE REVENUE			372,728.00	3,065,676.00	3,438,404.00	336,770.00	2,640,334.00	2,977,104.00	-13.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15.00	0.00	15.00	0.00	0.00	0.00	-100.0%
Interest		8660	132,271.00	0.00	132,271.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	24,500.00	24,500.00	0.00	24,500.00	24,500.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	393,462.00	306,262.00	699,724.00	105,226.00	212,535.00	317,761.00	-54.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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		99,026.00	99,026.00		18,812.00	18,812.00	-81.0%
From County Offices	6500	8792		899,796.00	899,796.00		997,543.00	997,543.00	10.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			525,748.00	1,329,584.00	1,855,332.00	105,226.00	1,253,390.00	1,358,616.00	-26.8%
TOTAL, REVENUES			17,249,476.00	5,269,171.00	22,518,647.00	17,193,357.00	4,675,932.00	21,869,289.00	-2.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,812,964.00	1,270,619.00	6,083,583.00	4,918,459.00	1,376,786.00	6,295,245.00	3.5%
Certificated Pupil Support Salaries		1200	666,159.00	175,932.00	842,091.00	698,077.00	99,026.00	797,103.00	-5.3%
Certificated Supervisors' and Administrators' Salaries		1300	561,197.00	149,886.00	711,083.00	589,381.00	200,341.00	789,722.00	11.1%
Other Certificated Salaries		1900	0.00	46,641.00	46,641.00	2,339.00	24,500.00	26,839.00	-42.5%
TOTAL, CERTIFICATED SALARIES			6,040,320.00	1,643,078.00	7,683,398.00	6,208,256.00	1,700,653.00	7,908,909.00	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	358,762.00	1,072,961.00	1,431,723.00	390,033.00	1,095,410.00	1,485,443.00	3.8%
Classified Support Salaries		2200	611,583.00	332,676.00	944,259.00	663,466.00	311,626.00	975,092.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	222,450.00	123,268.00	345,718.00	275,726.00	125,307.00	401,033.00	16.0%
Clerical, Technical and Office Salaries		2400	841,184.00	91,891.00	933,075.00	828,069.00	88,519.00	916,588.00	-1.8%
Other Classified Salaries		2900	222,919.00	266,444.00	489,363.00	210,669.00	386,909.00	597,578.00	22.1%
TOTAL, CLASSIFIED SALARIES			2,256,898.00	1,887,240.00	4,144,138.00	2,367,963.00	2,007,771.00	4,375,734.00	5.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,102,035.00	1,030,447.00	2,132,482.00	1,186,585.00	1,152,186.00	2,338,771.00	9.7%
PERS		3201-3202	602,767.00	502,625.00	1,105,392.00	604,891.00	563,432.00	1,168,323.00	5.7%
OASDI/Medicare/Alternative		3301-3302	285,855.00	196,951.00	482,806.00	267,308.00	189,167.00	456,475.00	-5.5%
Health and Welfare Benefits		3401-3402	637,509.00	232,935.00	870,444.00	619,473.00	237,023.00	856,496.00	-1.6%
Unemployment Insurance		3501-3502	6,907.00	5,546.00	12,453.00	8,019.00	8,962.00	16,981.00	36.4%
Workers' Compensation		3601-3602	74,368.00	34,418.00	108,786.00	86,769.00	32,309.00	119,078.00	9.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OPEB, Allocated		3701-3702	72,526.00	0.00	72,526.00	48,726.00	0.00	48,726.00	-32.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	62,267.00	3,702.00	65,969.00	58,417.00	3,524.00	61,941.00	-6.1%
TOTAL, EMPLOYEE BENEFITS			2,844,234.00	2,006,624.00	4,850,858.00	2,880,188.00	2,186,603.00	5,066,791.00	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	124,779.00	109,960.00	234,739.00	392,234.00	114,930.00	507,164.00	116.1%
Books and Other Reference Materials		4200	7,080.00	21,967.00	29,047.00	10,715.00	14,852.00	25,567.00	-12.0%
Materials and Supplies		4300	363,672.00	991,940.00	1,355,612.00	404,201.00	544,699.00	948,900.00	-30.0%
Noncapitalized Equipment		4400	70,344.00	29,705.00	100,049.00	33,157.00	51,378.00	84,535.00	-15.5%
Food		4700	0.00	15,915.00	15,915.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			565,875.00	1,169,487.00	1,735,362.00	840,307.00	725,859.00	1,566,166.00	-9.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	422,310.00	1,327,880.00	1,750,190.00	393,504.00	1,055,937.00	1,449,441.00	-17.2%
Travel and Conferences		5200	111,857.00	93,086.00	204,943.00	89,175.00	16,618.00	105,793.00	-48.4%
Dues and Memberships		5300	25,489.00	12,883.00	38,372.00	55,362.00	8,103.00	63,465.00	65.4%
Insurance		5400 - 5499	273,443.00	0.00	273,443.00	314,460.00	0.00	314,460.00	15.0%
Operations and Housekeeping Services		5500	551,908.00	40,529.00	592,437.00	566,264.00	28,594.00	594,858.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,260.00	14,804.00	56,064.00	48,324.00	14,919.00	63,243.00	12.8%
Transfers of Direct Costs		5710	(30,721.00)	30,721.00	0.00	(19,417.00)	19,417.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(162,051.00)	1,957.00	(160,094.00)	(213,432.00)	50,000.00	(163,432.00)	2.1%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	593,398.00	575,351.00	1,168,749.00	606,596.00	478,389.00	1,084,985.00	-7.2%
Communications		5900	43,873.00	0.00	43,873.00	22,806.00	0.00	22,806.00	-48.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,870,766.00	2,097,211.00	3,967,977.00	1,863,642.00	1,671,977.00	3,535,619.00	-10.9%
CAPITAL OUTLAY									
Land		6100	0.00	9.00	9.00	0.00	0.00	0.00	-100.0%
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	105,606.00	105,606.00	0.00	0.00	0.00	-100.0%
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	173.00	205,303.00	205,476.00	0.00	69,783.00	69,783.00	-66.0%
Equipment Replacement		6500	292,657.00	331,497.00	624,154.00	0.00	44,291.00	44,291.00	-92.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CAPITAL OUTLAY			292,830.00	642,415.00	935,245.00	0.00	114,074.00	114,074.00	-87.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	16,964.00	182,628.00	199,592.00	0.00	211,167.00	211,167.00	5.8%
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	46,713.00	0.00	46,713.00	43,499.00	0.00	43,499.00	-6.9%
Other Debt Service - Principal		7439	108,591.00	0.00	108,591.00	118,002.00	0.00	118,002.00	8.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			172,268.00	182,628.00	354,896.00	161,501.00	211,167.00	372,668.00	5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(181,415.00)	181,415.00	0.00	(225,627.00)	225,627.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(267,769.00)	116,257.00	(151,512.00)	(349,005.00)	178,167.00	(170,838.00)	12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(449,184.00)	297,672.00	(151,512.00)	(574,632.00)	403,794.00	(170,838.00)	12.8%
TOTAL, EXPENDITURES			13,594,007.00	9,926,355.00	23,520,362.00	13,747,225.00	9,021,898.00	22,769,123.00	-3.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	258,595.00	0.00	258,595.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			258,595.00	0.00	258,595.00	0.00	0.00	0.00	-100.0%
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	(3,836,654.00)	3,836,654.00	0.00	(4,345,966.00)	4,345,966.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,836,654.00)	3,836,654.00	0.00	(4,345,966.00)	4,345,966.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(4,095,249.00)	3,836,654.00	(258,595.00)	(4,345,966.00)	4,345,966.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	16,351,000.00	255,515.00	16,606,515.00	16,751,361.00	265,680.00	17,017,041.00	2.5%
2) Federal Revenue		8100-8299	0.00	618,396.00	618,396.00	0.00	516,528.00	516,528.00	-16.5%
3) Other State Revenue		8300-8599	372,728.00	3,065,676.00	3,438,404.00	336,770.00	2,640,334.00	2,977,104.00	-13.4%
4) Other Local Revenue		8600-8799	525,748.00	1,329,584.00	1,855,332.00	105,226.00	1,253,390.00	1,358,616.00	-26.8%
5) TOTAL, REVENUES			17,249,476.00	5,269,171.00	22,518,647.00	17,193,357.00	4,675,932.00	21,869,289.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,221,930.00	6,610,262.00	13,832,192.00	7,621,829.00	6,308,663.00	13,930,492.00	0.7%
2) Instruction - Related Services	2000-2999		1,779,524.00	664,719.00	2,444,243.00	1,821,858.00	606,143.00	2,428,001.00	-0.7%
3) Pupil Services	3000-3999		1,458,535.00	790,317.00	2,248,852.00	1,436,163.00	328,147.00	1,764,310.00	-21.5%
4) Ancillary Services	4000-4999		247,855.00	20,112.00	267,967.00	261,647.00	11,854.00	273,501.00	2.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,251,559.00	305,530.00	1,557,089.00	1,186,185.00	403,794.00	1,589,979.00	2.1%
8) Plant Services	8000-8999		1,462,336.00	1,352,787.00	2,815,123.00	1,258,042.00	1,152,130.00	2,410,172.00	-14.4%
9) Other Outgo	9000-9999	Except 7600-7699	172,268.00	182,628.00	354,896.00	161,501.00	211,167.00	372,668.00	5.0%
10) TOTAL, EXPENDITURES			13,594,007.00	9,926,355.00	23,520,362.00	13,747,225.00	9,021,898.00	22,769,123.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,655,469.00	(4,657,184.00)	(1,001,715.00)	3,446,132.00	(4,345,966.00)	(899,834.00)	-10.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	258,595.00	0.00	258,595.00	0.00	0.00	0.00	-100.0%
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	(3,836,654.00)	3,836,654.00	0.00	(4,345,966.00)	4,345,966.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,095,249.00)	3,836,654.00	(258,595.00)	(4,345,966.00)	4,345,966.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(439,780.00)	(820,530.00)	(1,260,310.00)	(899,834.00)	0.00	(899,834.00)	-28.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,723,791.38	964,640.61	4,688,431.99	3,284,011.38	144,110.61	3,428,121.99	-26.9%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,723,791.38	964,640.61	4,688,431.99	3,284,011.38	144,110.61	3,428,121.99	-26.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,723,791.38	964,640.61	4,688,431.99	3,284,011.38	144,110.61	3,428,121.99	-26.9%
2) Ending Balance, June 30 (E + F1e)			3,284,011.38	144,110.61	3,428,121.99	2,384,177.38	144,110.61	2,528,287.99	-26.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	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	144,110.61	144,110.61	0.00	144,110.61	144,110.61	0.0%
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	452,235.00	0.00	452,235.00	0.00	0.00	0.00	-100.0%
Math Adoption	0000	9780	*452,235.00*		*452,235.00*			*0.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	951,158.00	0.00	951,158.00	910,765.00	0.00	910,765.00	-4.2%
Unassigned/Unappropriated Amount		9790	1,876,718.38	0.00	1,876,718.38	1,469,512.38	0.00	1,469,512.38	-21.7%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6300	Lottery: Instructional Materials	.28	.28
6383	Golden State Pathways Program	16,319.73	16,319.73
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1.69	1.69
7311	Classified School Employee Professional Development Block Grant	.03	.03
7339	Dual Enrollment Opportunities	.84	.84
7810	Other Restricted State	.35	.35
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	32.00	32.00
9010	Other Restricted Local	127,755.69	127,755.69
Total, Restricted Balance		144,110.61	144,110.61

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,872,473.00	1,882,426.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	127,284.00	60,635.00	-52.4%
4) Other Local Revenue		8600-8799	23,598.00	3,598.00	-84.8%
5) TOTAL, REVENUES			2,023,355.00	1,946,659.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,044,686.00	910,325.00	-12.9%
2) Classified Salaries		2000-2999	178,620.00	154,588.00	-13.5%
3) Employee Benefits		3000-3999	374,265.00	343,093.00	-8.3%
4) Books and Supplies		4000-4999	136,712.00	100,934.00	-26.2%
5) Services and Other Operating Expenditures		5000-5999	319,812.00	385,663.00	20.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,021.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	90,722.00	105,093.00	15.8%
9) TOTAL, EXPENDITURES			2,155,838.00	1,999,696.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(132,483.00)	(53,037.00)	-60.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	258,595.00	0.00	-100.0%
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			258,595.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,112.00	(53,037.00)	-142.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	375,431.93	501,543.93	33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			375,431.93	501,543.93	33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			375,431.93	501,543.93	33.6%
2) Ending Balance, June 30 (E + F1e)			501,543.93	448,506.93	-10.6%
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	16.99	16.99	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	501,526.94	448,489.94	-10.6%
Denair Charter Academy REU	0000	9780	*86,234.00*		
Denair Charter Academy Math Adoption	0000	9780	*47,765.00*		
Denair Charter Academy Expenses	0000	9780	*367,527.94*		
Denair Charter Academy REU	0000	9780		*79,988.00*	
Denair Charter Academy Expenses	0000	9780		*368,501.94*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	656,023.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,079.35)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			647,944.64		
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	2.11		
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			2.11		
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)			647,942.53		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	879,724.00	914,392.00	3.9%
Education Protection Account State Aid - Current Year		8012	238,850.00	238,131.00	-0.3%
State Aid - Prior Years		8019	(121.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	754,020.00	729,903.00	-3.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,872,473.00	1,882,426.00	0.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	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					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,777.00	5,899.00	-13.0%
Lottery - Unrestricted and Instructional Materials		8560	26,282.00	30,736.00	16.9%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	25,433.00	24,000.00	-5.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	68,792.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			127,284.00	60,635.00	-52.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	750.00	750.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	2,848.00	2,848.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,598.00	3,598.00	-84.8%
TOTAL, REVENUES			2,023,355.00	1,946,659.00	-3.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	819,003.00	738,110.00	-9.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	142,152.00	99,580.00	-29.9%
Certificated Supervisors' and Administrators' Salaries		1300	83,531.00	72,635.00	-13.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,044,686.00	910,325.00	-12.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,491.00	145.00	-99.2%
Classified Support Salaries		2200	6,123.00	5,928.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	113,239.00	112,949.00	-0.3%
Other Classified Salaries		2900	41,767.00	35,566.00	-14.8%
TOTAL, CLASSIFIED SALARIES			178,620.00	154,588.00	-13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	185,737.00	173,874.00	-6.4%
PERS		3201-3202	48,401.00	40,809.00	-15.7%
OASDI/Medicare/Alternative		3301-3302	30,326.00	25,030.00	-17.5%
Health and Welfare Benefits		3401-3402	80,103.00	76,441.00	-4.6%
Unemployment Insurance		3501-3502	732.00	529.00	-27.7%
Workers' Compensation		3601-3602	11,163.00	8,655.00	-22.5%
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	17,803.00	17,755.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			374,265.00	343,093.00	-8.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	41,438.00	82,629.00	99.4%
Books and Other Reference Materials		4200	701.00	0.00	-100.0%
Materials and Supplies		4300	94,573.00	18,305.00	-80.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,712.00	100,934.00	-26.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	985.00	2,714.00	175.5%
Dues and Memberships		5300	2,540.00	0.00	-100.0%
Insurance		5400-5499	37,599.00	76,789.00	104.2%
Operations and Housekeeping Services		5500	31,020.00	34,504.00	11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,127.00	9,025.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	158,977.00	163,432.00	2.8%
Professional/Consulting Services and Operating Expenditures		5800-5899	68,154.00	96,345.00	41.4%
Communications		5900	11,410.00	2,854.00	-75.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			319,812.00	385,663.00	20.6%
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)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	11,021.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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)			11,021.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	90,722.00	105,093.00	15.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,722.00	105,093.00	15.8%
TOTAL, EXPENDITURES			2,155,838.00	1,999,696.00	-7.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	258,595.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			258,595.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			258,595.00	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	1,872,473.00	1,882,426.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	127,284.00	60,635.00	-52.4%
4) Other Local Revenue		8600-8799	23,598.00	3,598.00	-84.8%
5) TOTAL, REVENUES			2,023,355.00	1,946,659.00	-3.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,218,984.00	1,061,795.00	-12.9%
2) Instruction - Related Services	2000-2999		400,737.00	452,198.00	12.8%
3) Pupil Services	3000-3999		184,922.00	131,663.00	-28.8%
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		90,722.00	105,093.00	15.8%
8) Plant Services	8000-8999		249,452.00	248,947.00	-0.2%
9) Other Outgo	9000-9999	Except 7600-7699	11,021.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,155,838.00	1,999,696.00	-7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(132,483.00)	(53,037.00)	-60.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	258,595.00	0.00	-100.0%
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			258,595.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			126,112.00	(53,037.00)	-142.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	375,431.93	501,543.93	33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			375,431.93	501,543.93	33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			375,431.93	501,543.93	33.6%
2) Ending Balance, June 30 (E + F1e)			501,543.93	448,506.93	-10.6%
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	16.99	16.99	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	501,526.94	448,489.94	-10.6%
Denair Charter Academy REU	0000	9780	*86,234.00*		
Denair Charter Academy Math Adoption	0000	9780	*47,765.00*		
Denair Charter Academy Expenses	0000	9780	*367,527.94*		
Denair Charter Academy REU	0000	9780		*79,988.00*	
Denair Charter Academy Expenses	0000	9780		*368,501.94*	
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
6300	Lottery: Instructional Materials	.59	.59
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	.73	.73
7311	Classified School Employee Professional Development Block Grant	.51	.51
7412	A-G Access/Success Grant	.53	.53
7810	Other Restricted State	.74	.74
9010	Other Restricted Local	13.89	13.89
Total, Restricted Balance		16.99	16.99

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	240,000.00	240,000.00	0.0%
5) TOTAL, REVENUES			240,000.00	240,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	130,000.00	130,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	110,000.00	110,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			240,000.00	240,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,488.41	86,120.41	-30.8%
b) Audit Adjustments		9793	(38,368.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			86,120.41	86,120.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,120.41	86,120.41	0.0%
2) Ending Balance, June 30 (E + F1e)			86,120.41	86,120.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	86,120.41	86,120.41	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	124,101.63		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			124,101.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			124,101.63		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	240,000.00	240,000.00	0.0%
TOTAL, REVENUES			240,000.00	240,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	130,000.00	130,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130,000.00	130,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	110,000.00	110,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,000.00	110,000.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			240,000.00	240,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	240,000.00	240,000.00	0.0%
5) TOTAL, REVENUES			240,000.00	240,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		240,000.00	240,000.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			240,000.00	240,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,488.41	86,120.41	-30.8%
b) Audit Adjustments		9793	(38,368.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			86,120.41	86,120.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,120.41	86,120.41	0.0%
2) Ending Balance, June 30 (E + F1e)			86,120.41	86,120.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	86,120.41	86,120.41	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	86,120.41	86,120.41
Total, Restricted Balance		86,120.41	86,120.41

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	556,559.00	436,445.00	-21.6%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			563,059.00	442,945.00	-21.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	113,460.00	142,530.00	25.6%
2) Classified Salaries		2000-2999	54,529.00	54,602.00	0.1%
3) Employee Benefits		3000-3999	58,185.00	50,010.00	-14.1%
4) Books and Supplies		4000-4999	331,391.00	17,217.00	-94.8%
5) Services and Other Operating Expenditures		5000-5999	76,871.00	48,109.00	-37.4%
6) Capital Outlay		6000-6999	0.00	110,000.00	New
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	17,422.00	20,477.00	17.5%
9) TOTAL, EXPENDITURES			651,858.00	442,945.00	-32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,799.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,799.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,803.13	67,004.13	-57.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,803.13	67,004.13	-57.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,803.13	67,004.13	-57.0%
2) Ending Balance, June 30 (E + F1e)			67,004.13	67,004.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	67,003.63	67,003.63	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	0.50	0.50	0.0%
Child Development Fund Expense	0000	9780	*0.50*		
Child Development Fund Expense	0000	9780		*0.50*	
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	439,109.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,930.80)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			435,178.61		
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)			435,178.61		
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	133,262.00	0.00	-100.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	423,297.00	436,445.00	3.1%
TOTAL, OTHER STATE REVENUE			556,559.00	436,445.00	-21.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	6,500.00	6,500.00	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			6,500.00	6,500.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			563,059.00	442,945.00	-21.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	100,872.00	129,813.00	28.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,588.00	12,717.00	1.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			113,460.00	142,530.00	25.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	54,529.00	54,602.00	0.1%
TOTAL, CLASSIFIED SALARIES			54,529.00	54,602.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,501.00	28,939.00	151.6%
PERS		3201-3202	23,265.00	13,289.00	-42.9%
OASDI/Medicare/Alternative		3301-3302	9,006.00	6,047.00	-32.9%
Health and Welfare Benefits		3401-3402	8,018.00	0.00	-100.0%
Unemployment Insurance		3501-3502	88.00	101.00	14.8%
Workers' Compensation		3601-3602	1,458.00	1,634.00	12.1%
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	4,849.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			58,185.00	50,010.00	-14.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	311,997.00	13,996.00	-95.5%
Noncapitalized Equipment		4400	19,394.00	3,221.00	-83.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			331,391.00	17,217.00	-94.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	151.00	139.00	-7.9%
Travel and Conferences		5200	6,494.00	6,500.00	0.1%
Dues and Memberships		5300	144.00	250.00	73.6%
Insurance		5400-5450	10,255.00	11,794.00	15.0%
Operations and Housekeeping Services		5500	22,104.00	22,683.00	2.6%
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	757.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	35,966.00	6,743.00	-81.3%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,871.00	48,109.00	-37.4%
CAPITAL OUTLAY					
Land		6100	0.00	110,000.00	New
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	110,000.00	New
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	17,422.00	20,477.00	17.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,422.00	20,477.00	17.5%
TOTAL, EXPENDITURES			651,858.00	442,945.00	-32.0%
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	556,559.00	436,445.00	-21.6%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	0.0%
5) TOTAL, REVENUES			563,059.00	442,945.00	-21.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		560,550.00	256,672.00	-54.2%
2) Instruction - Related Services	2000-2999		38,034.00	30,237.00	-20.5%
3) Pupil Services	3000-3999		151.00	139.00	-7.9%
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		17,422.00	20,477.00	17.5%
8) Plant Services	8000-8999		35,701.00	135,420.00	279.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			651,858.00	442,945.00	-32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(88,799.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,799.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,803.13	67,004.13	-57.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,803.13	67,004.13	-57.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,803.13	67,004.13	-57.0%
2) Ending Balance, June 30 (E + F1e)			67,004.13	67,004.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	67,003.63	67,003.63	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	0.50	0.50	0.0%
Child Development Fund Expense	0000	9780	*0.50*		
Child Development Fund Expense	0000	9780		*0.50*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6130	Early Education: Center-Based Reserve Account	67,003.59	67,003.59
7810	Other Restricted State	.04	.04
Total, Restricted Balance		67,003.63	67,003.63

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	1,165,521.00	1,169,000.00	0.3%
3) Other State Revenue		8300-8599	433,261.00	498,959.00	15.2%
4) Other Local Revenue		8600-8799	16,174.00	16,600.00	2.6%
5) TOTAL, REVENUES			1,614,956.00	1,684,559.00	4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	441,514.00	427,540.00	-3.2%
3) Employee Benefits		3000-3999	208,354.00	139,143.00	-33.2%
4) Books and Supplies		4000-4999	978,068.00	980,107.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	90,192.00	92,501.00	2.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,368.00	45,268.00	4.4%
9) TOTAL, EXPENDITURES			1,761,496.00	1,684,559.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(146,540.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,540.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	455,546.82	309,006.82	-32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			455,546.82	309,006.82	-32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,546.82	309,006.82	-32.2%
2) Ending Balance, June 30 (E + F1e)			309,006.82	309,006.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,941.32	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	304,065.50	309,006.82	1.6%
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	545,934.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,434.09)		
b) in Banks		9120	200.00		
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	4,941.32		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			546,641.23		
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)			546,641.23		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,165,521.00	1,169,000.00	0.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,165,521.00	1,169,000.00	0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	433,261.00	498,959.00	15.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			433,261.00	498,959.00	15.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,529.00	10,600.00	0.7%
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	5,645.00	6,000.00	6.3%
TOTAL, OTHER LOCAL REVENUE			16,174.00	16,600.00	2.6%
TOTAL, REVENUES			1,614,956.00	1,684,559.00	4.3%
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	350,490.00	336,516.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	91,024.00	91,024.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			441,514.00	427,540.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	126,239.00	105,226.00	-16.6%
OASDI/Medicare/Alternative		3301-3302	35,058.00	30,492.00	-13.0%
Health and Welfare Benefits		3401-3402	42,576.00	0.00	-100.0%
Unemployment Insurance		3501-3502	256.00	198.00	-22.7%
Workers' Compensation		3601-3602	4,225.00	3,227.00	-23.6%
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			208,354.00	139,143.00	-33.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	153,439.00	106,309.00	-30.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	824,629.00	873,798.00	6.0%
TOTAL, BOOKS AND SUPPLIES			978,068.00	980,107.00	0.2%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	20,509.00	20,509.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,258.00	52,349.00	-13.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	360.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	9,065.00	19,643.00	116.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,192.00	92,501.00	2.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	43,368.00	45,268.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			43,368.00	45,268.00	4.4%
TOTAL, EXPENDITURES			1,761,496.00	1,684,559.00	-4.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,165,521.00	1,169,000.00	0.3%
3) Other State Revenue		8300-8599	433,261.00	498,959.00	15.2%
4) Other Local Revenue		8600-8799	16,174.00	16,600.00	2.6%
5) TOTAL, REVENUES			1,614,956.00	1,684,559.00	4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,636,112.00	1,571,929.00	-3.9%
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		43,368.00	45,268.00	4.4%
8) Plant Services	8000-8999		82,016.00	67,362.00	-17.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,761,496.00	1,684,559.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(146,540.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(146,540.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	455,546.82	309,006.82	-32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			455,546.82	309,006.82	-32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,546.82	309,006.82	-32.2%
2) Ending Balance, June 30 (E + F1e)			309,006.82	309,006.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,941.32	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	304,065.50	309,006.82	1.6%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	304,065.50	309,006.82
Total, Restricted Balance		304,065.50	309,006.82

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	457,791.00	0.00	-100.0%
5) TOTAL, REVENUES			457,791.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,176.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	78,421.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,300,976.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,389,573.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,931,782.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,931,782.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,623,327.85	3,691,545.85	-68.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,623,327.85	3,691,545.85	-68.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,623,327.85	3,691,545.85	-68.2%
2) Ending Balance, June 30 (E + F1e)			3,691,545.85	3,691,545.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,691,545.85	3,691,545.85	0.0%
Building Fund Expenses	0000	9780	*3,691,545.85*		
Building Fund Expenses	0000	9780		*3,691,545.85*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,558,546.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(143,562.03)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,414,984.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			7,414,984.29		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	450,857.00	0.00	-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	6,934.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			457,791.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, REVENUES			457,791.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,176.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,176.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	78,421.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,421.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	78,933.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,935,592.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,063.00	0.00	-100.0%
Equipment Replacement		6500	263,388.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,300,976.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,389,573.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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 Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	457,791.00	0.00	-100.0%
5) TOTAL, REVENUES			457,791.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,389,573.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,389,573.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(7,931,782.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,931,782.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,623,327.85	3,691,545.85	-68.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,623,327.85	3,691,545.85	-68.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,623,327.85	3,691,545.85	-68.2%
2) Ending Balance, June 30 (E + F1e)			3,691,545.85	3,691,545.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,691,545.85	3,691,545.85	0.0%
Building Fund Expenses	0000	9780	*3,691,545.85*		
Building Fund Expenses	0000	9780		*3,691,545.85*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	863,889.00	540,000.00	-37.5%
5) TOTAL, REVENUES			863,889.00	540,000.00	-37.5%
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	42,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,057,622.00	540,000.00	-48.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,100,122.00	540,000.00	-50.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(236,233.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(236,233.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,682,801.84	1,446,568.84	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,682,801.84	1,446,568.84	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,682,801.84	1,446,568.84	-14.0%
2) Ending Balance, June 30 (E + F1e)			1,446,568.84	1,446,568.84	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,446,568.84	1,446,568.84	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,376,261.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	(20,313.17)		
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			2,355,948.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,355,948.05		
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	66,360.00	0.00	-100.0%
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	48,000.00	40,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	749,529.00	500,000.00	-33.3%
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			863,889.00	540,000.00	-37.5%
TOTAL, REVENUES			863,889.00	540,000.00	-37.5%
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	42,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,049,786.00	540,000.00	-48.6%
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	7,836.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,057,622.00	540,000.00	-48.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,100,122.00	540,000.00	-50.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	863,889.00	540,000.00	-37.5%
5) TOTAL, REVENUES			863,889.00	540,000.00	-37.5%
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		1,100,122.00	540,000.00	-50.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,100,122.00	540,000.00	-50.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(236,233.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(236,233.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,682,801.84	1,446,568.84	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,682,801.84	1,446,568.84	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,682,801.84	1,446,568.84	-14.0%
2) Ending Balance, June 30 (E + F1e)			1,446,568.84	1,446,568.84	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,446,568.84	1,446,568.84	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,446,568.84	1,446,568.84
Total, Restricted Balance		1,446,568.84	1,446,568.84

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	13,827.00	13,827.00	0.0%
4) Other Local Revenue		8600-8799	2,350,791.00	2,350,791.00	0.0%
5) TOTAL, REVENUES			2,364,618.00	2,364,618.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,416,318.00	2,416,318.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,416,318.00	2,416,318.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,700.00)	(51,700.00)	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)			(51,700.00)	(51,700.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,073,457.45	4,021,757.45	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,073,457.45	4,021,757.45	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,073,457.45	4,021,757.45	-1.3%
2) Ending Balance, June 30 (E + F1e)			4,021,757.45	3,970,057.45	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,021,757.45	3,970,057.45	-1.3%
Bond Interest and Redemption Fund Expenses	0000	9780	*4,021,757.45*		
Bond Interest and Redemption Fund Expenses	0000	9780		*3,970,057.45*	
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	1,723,517.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(49,170.88)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,674,346.33		
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)			1,674,346.33		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	13,789.00	13,789.00	0.0%
Other Subventions/In-Lieu Taxes		8572	38.00	38.00	0.0%
TOTAL, OTHER STATE REVENUE			13,827.00	13,827.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,151,021.00	2,151,021.00	0.0%
Unsecured Roll		8612	37,735.00	37,735.00	0.0%
Prior Years' Taxes		8613	4,898.00	4,898.00	0.0%
Supplemental Taxes		8614	35,237.00	35,237.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	77,786.00	77,786.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	44,114.00	44,114.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,350,791.00	2,350,791.00	0.0%
TOTAL, REVENUES			2,364,618.00	2,364,618.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	825,302.00	825,302.00	0.0%
Bond Interest and Other Service Charges		7434	1,591,016.00	1,591,016.00	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)			2,416,318.00	2,416,318.00	0.0%
TOTAL, EXPENDITURES			2,416,318.00	2,416,318.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,827.00	13,827.00	0.0%
4) Other Local Revenue		8600-8799	2,350,791.00	2,350,791.00	0.0%
5) TOTAL, REVENUES			2,364,618.00	2,364,618.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,416,318.00	2,416,318.00	0.0%
10) TOTAL, EXPENDITURES			2,416,318.00	2,416,318.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(51,700.00)	(51,700.00)	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)			(51,700.00)	(51,700.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,073,457.45	4,021,757.45	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,073,457.45	4,021,757.45	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,073,457.45	4,021,757.45	-1.3%
2) Ending Balance, June 30 (E + F1e)			4,021,757.45	3,970,057.45	-1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,021,757.45	3,970,057.45	-1.3%
Bond Interest and Redemption Fund Expenses	0000	9780	*4,021,757.45*		
Bond Interest and Redemption Fund Expenses	0000	9780		*3,970,057.45*	
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. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	5,500.00	7,000.00	27.3%
3) TOTAL, ADDITIONS			5,500.00	7,000.00	27.3%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	5,500.00	7,000.00	27.3%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			5,500.00	7,000.00	27.3%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	21,238.68	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	21,238.68	New
d) Other Restatements		9795	21,238.68	0.00	-100.0%
e) Adjusted Beginning Net Position (D1c + D1d)			21,238.68	21,238.68	0.0%
2) Ending Net Position, June 30 (C + D1e)			21,238.68	21,238.68	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	21,238.68	21,238.68	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
E. 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	24,688.68		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			24,688.68		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			24,688.68		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	5,500.00	7,000.00	27.3%
TOTAL, ADDITIONS			5,500.00	7,000.00	27.3%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	5,500.00	7,000.00	27.3%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			5,500.00	7,000.00	27.3%

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)	552.58	551.87	552.58	555.00	555.00	555.00
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)	552.58	551.87	552.58	555.00	555.00	555.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	11.99	11.99	11.99	11.99	11.99	11.99
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)	11.99	11.99	11.99	11.99	11.99	11.99
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	564.57	563.86	564.57	566.99	566.99	566.99
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	540.95	540.86	540.95	538.00	538.00	538.00
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)	540.95	540.86	540.95	538.00	538.00	538.00
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	122.31	123.27	122.31	113.00	113.00	113.00
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)	122.31	123.27	122.31	113.00	113.00	113.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	663.26	664.13	663.26	651.00	651.00	651.00

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: Denair Unified School District

Date: June 1, 2026

Public Hearing:

Place: Denair Unified School District

Date: June 4, 2026

Time: 7 p.m.

Adoption Date: June 11, 2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Terry Chevalier-Metzger

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Daisy Swearingen

Title: Chief Business Official

Telephone: 209-632-7514 ext 1202

E-mail: dswearingen@dusd.k12.ca.us

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/11/2026**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district’s financial system independent from the county office system?	X	

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

Central Region School Insurance Group

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

Signature (Original signature required)

	06/11/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Dr. Terry Chevalier-Metzger	Superintendent
Printed Name	Title

For additional information on this certification, please contact:

Daisy Swearingen	Chief Business Official
Name	Title
dswearingen@dusd.k12.ca.us	209-632-7514 ext. 1202
Email	Telephone

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	7,683,398.00	301	5,098.00	303	7,678,300.00	305	16,036.00	352,673.00	307	7,325,627.00	309
2000 - Classified Salaries	4,144,138.00	311	7,206.00	313	4,136,932.00	315	25,634.00	880,105.00	317	3,256,827.00	319
3000 - Employee Benefits	4,850,858.00	321	84,524.00	323	4,766,334.00	325	11,702.00	445,028.00	327	4,321,306.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,359,516.00	331	221,110.00	333	2,138,406.00	335	852,430.00	1,323,052.00	337	815,354.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,816,465.00	341	0.00	343	3,816,465.00	345	353,834.00	2,001,606.00	347	1,814,859.00	349
				TOTAL	22,536,437.00	365			TOTAL	17,533,973.00	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	5,977,536.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,380,097.00	380
3. STRS.	3101 & 3102	1,800,957.00	382
4. PERS.	3201 & 3202	462,034.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	263,662.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	592,487.00	385
7. Unemployment Insurance.	3501 & 3502	7,649.00	390
8. Workers' Compensation Insurance.	3601 & 3602	71,289.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	44,953.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		10,600,664.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		6,585.00	
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)*.		950,524.00	396
14. TOTAL SALARIES AND BENEFITS.		9,643,555.00	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.		55.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.00%
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).	17,533,973.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
Excluding other federal and state resources where funds have not been granted for teacher salary expenditures:
3010, 3310, 3327, 3724, 4035, 6010, 6300, 6387, 6500, 6546, 6547, 7010, 7311, 7435, 7810, 7835
13b. adjustments include instructional classified salaries and benefits for the above resources.

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	7,908,909.00	301	7,118.00	303	7,901,791.00	305	4,122.00	238,100.00	307	7,663,691.00	309
2000 - Classified Salaries	4,375,734.00	311	0.00	313	4,375,734.00	315	7,460.00	1,069,698.00	317	3,306,036.00	319
3000 - Employee Benefits	5,066,791.00	321	50,639.00	323	5,016,152.00	325	4,309.00	479,254.00	327	4,536,898.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,610,457.00	331	6,386.00	333	1,604,071.00	335	260,317.00	629,909.00	337	974,162.00	339
5000 - Services. . . & 7300 - Indirect Costs	3,364,781.00	341	0.00	343	3,364,781.00	345	326,738.00	1,828,003.00	347	1,536,778.00	349
				TOTAL	22,262,529.00	365			TOTAL	18,017,565.00	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	6,250,813.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,433,817.00	380
3. STRS.	3101 & 3102	2,032,809.00	382
4. PERS.	3201 & 3202	461,253.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	228,336.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	585,071.00	385
7. Unemployment Insurance.	3501 & 3502	14,777.00	390
8. Workers' Compensation Insurance.	3601 & 3602	84,433.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	44,775.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	11,136,084.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	9,031.00	
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)*.	1,184,811.00	396
14. TOTAL SALARIES AND BENEFITS.	9,942,242.00	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.	55.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	55.18%	
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).	18,017,565.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Excluding other federal and state resources where funds have not been granted for teacher salary expenditures:

3010, 4035, 6300, 6387, 6500, 7010

13b. adjustments include instructional classified salaries and benefits for the above resources.

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	30,889,903.00	743,851.00	31,633,754.00		1,920,000.00	29,713,754.00	2,125,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,632,433.00		1,632,433.00		137,126.00	1,495,307.00	161,499.83
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	439,757.00	1,223,904.00	1,663,661.00		94,884.00	1,568,777.00	
Net Pension Liability	15,823,209.00	(1,115,185.00)	14,708,024.00			14,708,024.00	
Total/Net OPEB Liability	1,246,623.00	34,849.00	1,281,472.00			1,281,472.00	
Compensated Absences Payable	2,013,746.84	(646,124.84)	1,367,622.00			1,367,622.00	481,221.00
Subscription Liability		4,385.00	4,385.00		4,385.00	0.00	
Governmental activities long-term liabilities	52,045,671.84	245,679.16	52,291,351.00	0.00	2,156,395.00	50,134,956.00	2,767,720.83
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

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) — 622,272.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 17,581,167.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.54%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 1,103,364.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 19,584.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,384.00
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)	93,501.60
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)	1,256,833.60
9. Carry-Forward Adjustment (Part IV, Line F)	67,091.47
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,323,925.07
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	13,648,354.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,769,670.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,633,843.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	267,967.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	537,411.00
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)	7,858.00
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)	2,547,786.40
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)	240,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	634,285.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	893,499.00
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)	23,180,673.40
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	5.42%
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)	5.71%

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)	1,256,833.60
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	43,469.70
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 (5.32%) times Part III, Line B19); zero if negative	67,091.47
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.32%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	67,091.47
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)	67,091.47

Approved indirect cost rate:	5.32%
Highest rate used in any program:	5.32%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,040,382.00	55,132.00	5.30%
01	3010	207,859.00	10,837.00	5.21%
01	3310	111,329.00	5,922.00	5.32%
01	3327	14,484.00	770.00	5.32%
01	3550	5,810.00	290.00	4.99%
01	4035	33,897.00	1,803.00	5.32%
01	4127	19,424.00	386.00	1.99%
01	4203	31,689.00	629.00	1.98%
01	6383	11,398.00	606.00	5.32%
01	6387	116,027.00	6,172.00	5.32%
01	6388	6,000.00	240.00	4.00%
01	6500	2,419,145.00	128,698.00	5.32%
01	6546	43,744.00	2,327.00	5.32%
01	6770	397,871.00	2,775.00	0.70%
01	7339	59,093.00	3,143.00	5.32%
01	7435	30,756.00	1,636.00	5.32%
01	7810	388,964.00	18,391.00	4.73%
01	8150	1,088,633.00	57,915.00	5.32%
09	6019	42,171.00	2,243.00	5.32%
09	6500	83,168.00	4,424.00	5.32%
09	6770	68,282.00	682.00	1.00%
09	7412	30,637.00	1,629.00	5.32%
09	7435	12,385.00	658.00	5.31%
12	6127	6,172.00	328.00	5.31%
13	5310	825,288.00	43,368.00	5.25%

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		18,579.87	18,579.87
2. State Lottery Revenue	8560	218,106.00		86,431.00	304,537.00
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)		218,106.00	0.00	105,010.87	323,116.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,122.00		0.00	4,122.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	938.00		0.00	938.00
4. Books and Supplies	4000-4999	92,482.00		105,010.00	197,492.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	120,564.00			120,564.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		218,106.00	0.00	105,010.00	323,116.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	.87	.87
D. COMMENTS:					

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

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

Description	Object Codes	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	16,751,361.00	2.06%	17,096,463.00	3.27%	17,655,770.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	336,770.00	0.01%	336,800.00	0.00%	336,800.00
4. Other Local Revenues	8600-8799	105,226.00	-0.02%	105,200.00	0.00%	105,200.00
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	(4,345,966.00)	-12.37%	(3,808,284.00)	5.69%	(4,025,066.00)
6. Total (Sum lines A1 thru A5c)		12,847,391.00	6.87%	13,730,179.00	2.49%	14,072,704.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,208,256.00		6,338,700.00
b. Step & Column Adjustment				130,444.00		133,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,208,256.00	2.10%	6,338,700.00	2.10%	6,471,900.00
2. Classified Salaries						
a. Base Salaries				2,367,963.00		2,408,200.00
b. Step & Column Adjustment				40,237.00		40,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,367,963.00	1.70%	2,408,200.00	1.70%	2,449,100.00
3. Employee Benefits	3000-3999	2,880,188.00	1.18%	2,914,100.00	0.73%	2,935,400.00
4. Books and Supplies	4000-4999	840,307.00	-38.01%	520,932.00	-0.01%	520,900.00
5. Services and Other Operating Expenditures	5000-5999	1,863,642.00	-0.86%	1,847,600.00	0.00%	1,847,600.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	161,501.00	0.00%	161,500.00	0.00%	161,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(574,632.00)	-46.86%	(305,346.00)	0.41%	(306,586.00)
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)		13,747,225.00	1.01%	13,885,686.00	1.40%	14,079,814.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(899,834.00)		(155,507.00)		(7,110.00)

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)		3,284,011.38		2,384,177.38		2,228,670.38
2. Ending Fund Balance (Sum lines C and D1)		2,384,177.38		2,228,670.38		2,221,560.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	910,765.00		900,560.00		911,232.00
2. Unassigned/Unappropriated	9790	1,469,512.38		1,324,210.38		1,306,428.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,384,177.38		2,228,670.38		2,221,560.38
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	910,765.00		900,560.00		911,232.00
c. Unassigned/Unappropriated	9790	1,469,512.38		1,324,210.38		1,306,428.38
(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)		2,380,277.38		2,224,770.38		2,217,660.38

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.

Based on 2026-27 enrollment projections and past enrollment trends, the District anticipates enrollment to remain steady in both subsequent years at the Middle and High Schools, but to decrease slightly at DECA of 1.12% in 2027-28 and an additional 0.56% in 2028-29. The Local Control Funding Formula is estimated to be adjusted by COLA (3.3% in 2027-28 and 3.09% in 2028-29). Certificated step increases are estimated to be approximately 2.1%. Classified step increases are estimated to be approximately 1.7%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 2027-28 and 2028-29. PERS is expected to increase by 0.4% in 2027-28 and then decrease by 0.9% in 2028-29. Both books/supplies and other services/operating expenses decreased in the subsequent years due to elimination of one-time math adoption.

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	265,680.00	0.01%	265,700.00	0.00%	265,700.00
2. Federal Revenues	8100-8299	516,528.00	-0.01%	516,500.00	0.00%	516,500.00
3. Other State Revenues	8300-8599	2,640,334.00	0.00%	2,640,300.00	0.00%	2,640,300.00
4. Other Local Revenues	8600-8799	1,253,390.00	0.00%	1,253,400.00	0.00%	1,253,400.00
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	4,345,966.00	-12.37%	3,808,284.00	5.69%	4,025,066.00
6. Total (Sum lines A1 thru A5c)		9,021,898.00	-5.96%	8,484,184.00	2.56%	8,700,966.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,700,653.00		1,736,300.00
b. Step & Column Adjustment				35,647.00		36,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,700,653.00	2.10%	1,736,300.00	2.10%	1,772,800.00
2. Classified Salaries						
a. Base Salaries				2,007,771.00		2,041,900.00
b. Step & Column Adjustment				34,129.00		34,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,007,771.00	1.70%	2,041,900.00	1.70%	2,076,600.00
3. Employee Benefits	3000-3999	2,186,603.00	-2.56%	2,130,643.00	0.07%	2,132,143.00
4. Books and Supplies	4000-4999	725,859.00	-5.50%	685,928.00	0.00%	685,900.00
5. Services and Other Operating Expenditures	5000-5999	1,671,977.00	0.00%	1,672,000.00	0.00%	1,672,000.00
6. Capital Outlay	6000-6999	114,074.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	211,167.00	0.02%	211,200.00	0.00%	211,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	403,794.00	-62.77%	150,323.00	0.00%	150,323.00
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)		9,021,898.00	-4.36%	8,628,294.00	0.84%	8,700,966.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		(144,110.00)		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		144,110.61		144,110.61		.61
2. Ending Fund Balance (Sum lines C and D1)		144,110.61		.61		.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	144,110.61		.61		.61
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)		144,110.61		.61		.61
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.

Certificated step increases are estimated to be approximately 2.1%. Classified step increases are estimated to be approximately 1.7%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 2027-28 and 2028-29. PERS is expected to increase by 0.4% in 2027-28 and then decrease by 0.9% in 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	17,017,041.00	2.03%	17,362,163.00	3.22%	17,921,470.00
2. Federal Revenues	8100-8299	516,528.00	-0.01%	516,500.00	0.00%	516,500.00
3. Other State Revenues	8300-8599	2,977,104.00	0.00%	2,977,100.00	0.00%	2,977,100.00
4. Other Local Revenues	8600-8799	1,358,616.00	0.00%	1,358,600.00	0.00%	1,358,600.00
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)		21,869,289.00	1.58%	22,214,363.00	2.52%	22,773,670.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,908,909.00		8,075,000.00
b. Step & Column Adjustment				166,091.00		169,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,908,909.00	2.10%	8,075,000.00	2.10%	8,244,700.00
2. Classified Salaries						
a. Base Salaries				4,375,734.00		4,450,100.00
b. Step & Column Adjustment				74,366.00		75,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,375,734.00	1.70%	4,450,100.00	1.70%	4,525,700.00
3. Employee Benefits	3000-3999	5,066,791.00	-0.44%	5,044,743.00	0.45%	5,067,543.00
4. Books and Supplies	4000-4999	1,566,166.00	-22.94%	1,206,860.00	0.00%	1,206,800.00
5. Services and Other Operating Expenditures	5000-5999	3,535,619.00	-0.45%	3,519,600.00	0.00%	3,519,600.00
6. Capital Outlay	6000-6999	114,074.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	372,668.00	0.01%	372,700.00	0.00%	372,700.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(170,838.00)	-9.26%	(155,023.00)	0.80%	(156,263.00)
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)		22,769,123.00	-1.12%	22,513,980.00	1.19%	22,780,780.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(899,834.00)		(299,617.00)		(7,110.00)

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)		3,428,121.99		2,528,287.99		2,228,670.99
2. Ending Fund Balance (Sum lines C and D1)		2,528,287.99		2,228,670.99		2,221,560.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740	144,110.61		.61		.61
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	910,765.00		900,560.00		911,232.00
2. Unassigned/Unappropriated	9790	1,469,512.38		1,324,210.38		1,306,428.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,528,287.99		2,228,670.99		2,221,560.99
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	910,765.00		900,560.00		911,232.00
c. Unassigned/Unappropriated	9790	1,469,512.38		1,324,210.38		1,306,428.38
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)		2,380,277.38		2,224,770.38		2,217,660.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.45%		9.88%		9.73%
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?	Yes					

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):						
XX						
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				
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)		1,093.00		1,087.00		1,084.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		22,769,123.00		22,513,980.00		22,780,780.00
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)		22,769,123.00		22,513,980.00		22,780,780.00
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)		683,073.69		675,419.40		683,423.40
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)		683,073.69		675,419.40		683,423.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,384,156.00	1,980,375.00	653,873.00	(198,610.00)	(381,829.00)	(830,136.00)	3,539,658.00	2,533,279.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		473,011.00	473,011.00	851,420.00	851,420.00	851,420.00	851,420.00	851,420.00	851,420.00
Property Taxes	8020-8079							4,947,233.00	(227,445.00)	
Miscellaneous Funds	8080-8099		(36,495.00)	(36,495.00)	(65,691.00)	(65,691.00)	(65,691.00)	(65,691.00)	(65,691.00)	(65,691.00)
Federal Revenue	8100-8299						129,132.00			129,132.00
Other State Revenue	8300-8599			19,410.00	122,031.00	597,444.00	203,224.00	203,224.00	1,729.00	203,224.00
Other Local Revenue	8600-8799		104,509.00	104,509.00	104,509.00	104,509.00	104,509.00	104,509.00	104,509.00	104,509.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			541,025.00	560,435.00	1,012,269.00	1,487,682.00	1,222,594.00	6,040,695.00	664,522.00	1,222,594.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		614,329.00	614,329.00	614,329.00	614,329.00	614,329.00	614,329.00	614,329.00	614,329.00
Classified Salaries	2000-2999		350,108.00	350,108.00	350,108.00	350,108.00	350,108.00	350,108.00	350,108.00	350,108.00
Employee Benefits	3000-3999		640,884.00	333,086.00	333,086.00	333,086.00	333,086.00	333,086.00	333,086.00	333,086.00
Books and Supplies	4000-4999		191,063.00	191,063.00	191,063.00	89,101.00	89,101.00	89,101.00	89,101.00	89,101.00
Services	5000-5999		271,971.00	271,971.00	271,971.00	271,971.00	271,971.00	271,971.00	271,971.00	271,971.00
Capital Outlay	6000-6999			114,074.00						
Other Outgo	7000-7499		12,306.00	12,306.00	12,306.00	12,306.00	12,306.00	12,306.00	12,306.00	161,501.00
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			2,080,661.00	1,886,937.00	1,772,863.00	1,670,901.00	1,670,901.00	1,670,901.00	1,670,901.00	1,820,096.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	975,819.00	975,819.00							
Due From Other Funds	9310	279,687.00			279,687.00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,255,506.00	975,819.00	0.00	279,687.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,839,964.00	1,839,964.00							
Due To Other Funds	9610	371,576.00			371,576.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,211,540.00	1,839,964.00	0.00	371,576.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(956,034.00)	(864,145.00)	0.00	(91,889.00)	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,403,781.00)	(1,326,502.00)	(852,483.00)	(183,219.00)	(448,307.00)	4,369,794.00	(1,006,379.00)	(597,502.00)
F. ENDING CASH (A + E)			1,980,375.00	653,873.00	(198,610.00)	(381,829.00)	(830,136.00)	3,539,658.00	2,533,279.00	1,935,777.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,935,777.00	1,253,314.00	4,039,678.00	3,401,022.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	851,420.00	851,420.00	851,420.00	851,423.00	0.00		9,460,225.00	9,460,225.00
Property Taxes	8020-8079		3,301,251.00					8,021,039.00	8,021,039.00
Miscellaneous Funds	8080-8099	(65,691.00)	199,989.00	(65,691.00)	(65,694.00)			(464,223.00)	(464,223.00)
Federal Revenue	8100-8299			129,132.00		129,132.00		516,528.00	516,528.00
Other State Revenue	8300-8599	98,200.00	96.00	12,875.00	1,354,176.00	161,471.00		2,977,104.00	2,977,104.00
Other Local Revenue	8600-8799	104,509.00	104,509.00	104,509.00	104,509.00	104,508.00		1,358,616.00	1,358,616.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		988,438.00	4,457,265.00	1,032,245.00	2,244,414.00	395,111.00	0.00	21,869,289.00	21,869,289.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	614,329.00	614,329.00	614,329.00	614,329.00	536,961.00		7,908,909.00	7,908,909.00
Classified Salaries	2000-2999	350,108.00	350,108.00	350,108.00	350,108.00	174,438.00		4,375,734.00	4,375,734.00
Employee Benefits	3000-3999	333,086.00	333,086.00	333,086.00	1,095,047.00			5,066,791.00	5,066,791.00
Books and Supplies	4000-4999	89,101.00	89,101.00	89,101.00	89,101.00	191,068.00		1,566,166.00	1,566,166.00
Services	5000-5999	271,971.00	271,971.00	271,971.00	271,971.00	271,967.00		3,535,619.00	3,535,619.00
Capital Outlay	6000-6999							114,074.00	114,074.00
Other Outgo	7000-7499	12,306.00	12,306.00	12,306.00	(137,520.00)	54,789.00		201,830.00	201,830.00
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		1,670,901.00	1,670,901.00	1,670,901.00	2,283,036.00	1,229,223.00	0.00	22,769,123.00	22,769,123.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							975,819.00	
Due From Other Funds	9310							279,687.00	
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	1,255,506.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							1,839,964.00	
Due To Other Funds	9610							371,576.00	
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	2,211,540.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(956,034.00)	
E. NET INCREASE/DECREASE (B - C + D)		(682,463.00)	2,786,364.00	(638,656.00)	(38,622.00)	(834,112.00)	0.00	(1,855,868.00)	(899,834.00)
F. ENDING CASH (A + E)		1,253,314.00	4,039,678.00	3,401,022.00	3,362,400.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,528,288.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			3,362,400.00	1,180,558.00	(17,838.00)	(929,147.00)	(1,095,417.00)	(1,526,782.00)	2,859,973.00	1,870,543.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		490,432.00	490,432.00	882,778.00	882,778.00	882,778.00	882,778.00	882,778.00	882,778.00
Property Taxes	8020-8079							4,947,245.00	(227,446.00)	
Miscellaneous Funds	8080-8099		(36,661.00)	(36,661.00)	(65,990.00)	(65,990.00)	(65,990.00)	(65,990.00)	(65,990.00)	(65,990.00)
Federal Revenue	8100-8299						129,125.00			129,125.00
Other State Revenue	8300-8599			19,410.00	122,031.00	597,443.00	203,223.00	203,223.00	1,729.00	203,223.00
Other Local Revenue	8600-8799		104,508.00	104,508.00	104,508.00	104,508.00	104,508.00	104,508.00	104,508.00	104,508.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			558,279.00	577,689.00	1,043,327.00	1,518,739.00	1,253,644.00	6,071,764.00	695,579.00	1,253,644.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		627,230.00	627,230.00	627,230.00	627,230.00	627,230.00	627,230.00	627,230.00	627,230.00
Classified Salaries	2000-2999		356,991.00	356,991.00	356,991.00	356,991.00	356,991.00	356,991.00	356,991.00	356,991.00
Employee Benefits	3000-3999		642,770.00	334,295.00	334,295.00	334,295.00	334,295.00	334,295.00	334,295.00	334,295.00
Books and Supplies	4000-4999		170,665.00	170,665.00	170,665.00	79,589.00	79,589.00	79,589.00	79,589.00	79,589.00
Services	5000-5999		274,340.00	274,340.00	274,340.00	274,340.00	274,340.00	274,340.00	274,340.00	274,340.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499		12,564.00	12,564.00	12,564.00	12,564.00	12,564.00	12,564.00	12,564.00	164,892.00
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			2,084,560.00	1,776,085.00	1,776,085.00	1,685,009.00	1,685,009.00	1,685,009.00	1,685,009.00	1,837,337.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	395,111.00	395,111.00							
Due From Other Funds	9310	484,180.00			484,180.00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		879,291.00	395,111.00	0.00	484,180.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	1,050,672.00	1,050,672.00							
Due To Other Funds	9610	662,731.00			662,731.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,713,403.00	1,050,672.00	0.00	662,731.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(834,112.00)	(655,561.00)	0.00	(178,551.00)	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,181,842.00)	(1,198,396.00)	(911,309.00)	(166,270.00)	(431,365.00)	4,386,755.00	(989,430.00)	(583,693.00)
F. ENDING CASH (A + E)			1,180,558.00	(17,838.00)	(929,147.00)	(1,095,417.00)	(1,526,782.00)	2,859,973.00	1,870,543.00	1,286,850.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,286,850.00	621,337.00	3,424,660.00	2,802,947.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	882,778.00	882,778.00	882,778.00	882,778.00			9,808,644.00	9,808,644.00
Property Taxes	8020-8079		3,301,260.00					8,021,059.00	8,021,059.00
Miscellaneous Funds	8080-8099	(65,990.00)	199,690.00	(65,990.00)	(65,988.00)			(467,540.00)	(467,540.00)
Federal Revenue	8100-8299			129,125.00		129,125.00		516,500.00	516,500.00
Other State Revenue	8300-8599	98,200.00	96.00	12,875.00	1,354,174.00	161,473.00		2,977,100.00	2,977,100.00
Other Local Revenue	8600-8799	104,508.00	104,508.00	104,508.00	104,508.00	104,504.00		1,358,600.00	1,358,600.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,019,496.00	4,488,332.00	1,063,296.00	2,275,472.00	395,102.00	0.00	22,214,363.00	22,214,363.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	627,230.00	627,230.00	627,230.00	627,230.00	548,240.00		8,075,000.00	8,075,000.00
Classified Salaries	2000-2999	356,991.00	356,991.00	356,991.00	356,991.00	166,208.00		4,450,100.00	4,450,100.00
Employee Benefits	3000-3999	334,295.00	334,295.00	334,295.00	1,059,023.00			5,044,743.00	5,044,743.00
Books and Supplies	4000-4999	79,589.00	79,589.00	79,589.00	28,804.00	29,349.00		1,206,860.00	1,206,860.00
Services	5000-5999	274,340.00	274,340.00	274,340.00	274,340.00	227,520.00		3,519,600.00	3,519,600.00
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499	12,564.00	12,564.00	12,564.00	(148,196.00)	75,341.00		217,677.00	217,677.00
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		1,685,009.00	1,685,009.00	1,685,009.00	2,198,192.00	1,046,658.00	0.00	22,513,980.00	22,513,980.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							395,111.00	
Due From Other Funds	9310							484,180.00	
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	879,291.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							1,050,672.00	
Due To Other Funds	9610							662,731.00	
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	1,713,403.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(834,112.00)	
E. NET INCREASE/DECREASE (B - C + D)		(665,513.00)	2,803,323.00	(621,713.00)	77,280.00	(651,556.00)	0.00	(1,133,729.00)	(299,617.00)
F. ENDING CASH (A + E)		621,337.00	3,424,660.00	2,802,947.00	2,880,227.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,228,671.00	

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	25,934,795.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	618,396.00
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	935,245.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	155,304.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	258,595.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,585.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,355,729.00
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	146,540.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				24,107,210.00

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)	1,227.99
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,631.44

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.)	20,705,330.59	17,167.89
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)	20,705,330.59	17,167.89
B. Required effort (Line A.2 times 90%)	18,634,797.53	15,451.10
C. Current year expenditures (Line I.E and Line II.B)	24,107,210.00	19,631.44
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(160,094.00)	0.00	(151,512.00)				
Other Sources/Uses Detail					0.00	258,595.00		
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	158,977.00	0.00	90,722.00	0.00				
Other Sources/Uses Detail					258,595.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	757.00	0.00	17,422.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	360.00	0.00	43,368.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	0.00		
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
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	160,094.00	(160,094.00)	151,512.00	(151,512.00)	258,595.00	258,595.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(163,432.00)	0.00	(170,838.00)				
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	163,432.00	0.00	105,093.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	20,477.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	45,268.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	163,432.00	(163,432.00)	170,838.00	(170,838.00)	0.00	0.00		

Current LEA:	50-71068-0000000 Denair Unified	
Selected SELPA:	XX	(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)
XX	Stanislaus County	

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):	1,093
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	516	528		
Charter School	569	530		
Total ADA	**1,085**	**1,058**	**2.5%**	**Not Met**
Second Prior Year (2024-25)				
District Regular	548	559		
Charter School	533	500		
Total ADA	**1,081**	**1,059**	**2.0%**	**Not Met**
First Prior Year (2025-26)				
District Regular	558	553		
Charter School	491	541		
Total ADA	**1,049**	**1,094**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	555			
Charter School	538			
Total ADA	**1,093**			

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)	Kinder sizes at DECA didn't come to fruition in 2023-24. The district believes this is a bubble due to lower birth rates in the County.

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

Explanation: (required if NOT met)	The District budgeted conservatively in 2024-25 and saw an increase in middle and high school enrollment. Both schools were ov er 300 enrollment. The district continues to project declines at DECA although preliminary enrollment numbers are promising. ADA percentages were impacted this year by lower enrollment, increase in students staying home due to illnesses and the previous immigration fears in the Denair community .

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): 1,093

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	556	561		
Charter School	618	564		
Total Enrollment	**1,174**	**1,125**	**4.2%**	**Not Met**
Second Prior Year (2024-25)				
District Regular	582	604		
Charter School	568	554		
Total Enrollment	**1,150**	**1,158**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	603	596		
Charter School	544	571		
Total Enrollment	**1,147**	**1,167**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	601			
Charter School	570			
Total Enrollment	**1,171**			

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	528	561	
Charter School	530	564	
Total ADA/Enrollment	**1,058**	**1,125**	**94.0%**
Second Prior Year (2024-25)			
District Regular	559	604	
Charter School	499	554	
Total ADA/Enrollment	**1,058**	**1,158**	**91.4%**
First Prior Year (2025-26)			
District Regular	553	596	
Charter School	541	571	
Total ADA/Enrollment	**1,094**	**1,167**	**93.7%**
		Historical Average Ratio:	93.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **93.5%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	555	601		
Charter School	538	570		
Total ADA/Enrollment	**1,093**	**1,171**	**93.3%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	552	600		
Charter School	538	564		
Total ADA/Enrollment	**1,090**	**1,164**	**93.6%**	**Not Met**
2nd Subsequent Year (2028-29)				
District Regular	552	599		
Charter School	538	555		
Total ADA/Enrollment	**1,090**	**1,154**	**94.5%**	**Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation: (required if NOT met)	This is based on historical and current enrollment and attendance trends.

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)	1,105.52	1,104.99	1,090.00	1,090.00
b.	Prior Year ADA (Funded)		1,105.52	1,104.99	1,090.00
c.	Difference (Step 1a minus Step 1b)		(.53)	(14.99)	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.05%)	(1.36%)	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		17,017,041.00	17,362,163.00	17,921,470.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		733,434.47	572,951.38	553,773.42
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			4.26%	1.94%	3.09%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**3.26% to 5.26%**	**0.94% to 2.94%**	**2.09% to 4.09%**

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)	8,021,039.00	8,021,039.00		
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)	16,998,222.00	17,481,264.00	17,362,163.00	17,921,470.00
District's Projected Change in LCFF Revenue:		2.84%	(.68%)	3.22%
LCFF Revenue Standard		**3.26% to 5.26%**	**0.94% to 2.94%**	**2.09% to 4.09%**
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

This reflects changes in enrollment and ADA as well as the proposed COLA augmentation.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	8,898,510.95	10,122,087.49	87.9%
Second Prior Year (2024-25)	11,109,137.76	12,857,703.25	86.4%
First Prior Year (2025-26)	11,141,452.00	13,594,007.00	82.0%
		Historical Average Ratio:	85.4%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.4% to 88.4%**	**82.4% to 88.4%**	**82.4% to 88.4%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	11,456,407.00	13,747,225.00	83.3%	Met
1st Subsequent Year (2027-28)	11,661,000.00	13,885,686.00	84.0%	Met
2nd Subsequent Year (2028-29)	11,856,400.00	14,079,814.00	84.2%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.26%	1.94%	3.09%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-5.74% to 14.26%**	**-8.06% to 11.94%**	**-6.91% to 13.09%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.74% to 9.26%	-3.06% to 6.94%	-1.91% to 8.09%

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)	618,396.00		
Budget Year (2026-27)	516,528.00	(16.47%)	Yes
1st Subsequent Year (2027-28)	516,500.00	(.01%)	No
2nd Subsequent Year (2028-29)	516,500.00	0.00%	No

Explanation:
(required if Yes)

Lower federal revenue reflects fully spending one-time Cal-Well funding and reduced Title funding allocations.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	3,438,404.00		
Budget Year (2026-27)	2,977,104.00	(13.42%)	Yes
1st Subsequent Year (2027-28)	2,977,100.00	0.00%	No
2nd Subsequent Year (2028-29)	2,977,100.00	0.00%	No

Explanation:
(required if Yes)

Lower State revenue reflected fully spending one-time CTE funding.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	1,855,332.00		
Budget Year (2026-27)	1,358,616.00	(26.77%)	Yes
1st Subsequent Year (2027-28)	1,358,600.00	0.00%	No
2nd Subsequent Year (2028-29)	1,358,600.00	0.00%	No

Explanation:
(required if Yes)

Lower local revenue reflects fully spending one-time restricted HVAC, Plumbing, Erate, restricted facility donations funding.

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

First Prior Year (2025-26)	1,735,362.00		
Budget Year (2026-27)	1,566,166.00	(9.75%)	Yes
1st Subsequent Year (2027-28)	1,206,860.00	(22.94%)	Yes
2nd Subsequent Year (2028-29)	1,206,800.00	0.00%	No

Explanation:
(required if Yes)

Lower books and supplies expenditures reflects reducing one-time expenditures related to district-wide math adoption and one-time restricted grants related to CTE.

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

First Prior Year (2025-26)	3,967,977.00		
Budget Year (2026-27)	3,535,619.00	(10.90%)	Yes
1st Subsequent Year (2027-28)	3,519,600.00	(.45%)	No
2nd Subsequent Year (2028-29)	3,519,600.00	0.00%	No

Explanation:
(required if Yes)

Lower books and supplies expenditures reflects reducing one-time expenditures related to one-time restricted CTE grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2025-26)	5,912,132.00		
Budget Year (2026-27)	4,852,248.00	(17.93%)	Not Met
1st Subsequent Year (2027-28)	4,852,200.00	0.00%	Met
2nd Subsequent Year (2028-29)	4,852,200.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2025-26)	5,703,339.00		
Budget Year (2026-27)	5,101,785.00	(10.55%)	Not Met
1st Subsequent Year (2027-28)	4,726,460.00	(7.36%)	Met
2nd Subsequent Year (2028-29)	4,726,400.00	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 NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)	Lower federal revenue reflects fully spending one-time Cal-Well funding and reduced Title funding allocations.
Explanation: Other State Revenue (linked from 6B if NOT met)	Lower State revenue reflected fully spending one-time CTE funding.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Lower local revenue reflects fully spending one-time restricted HVAC, Plumbing, Erate, restricted facility donations funding.

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)	Lower books and supplies expenditures reflects reducing one-time expenditures related to district-wide math adoption and one-time restricted grants related to CTE.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Lower books and supplies expenditures reflects reducing one-time expenditures related to one-time restricted CTE grants.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	Yes
b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	21,981,880.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	21,981,880.00	659,456.40	1,122,071.00	Met

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

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	793,126.29	800,717.99	951,158.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,086,101.77	2,919,173.39	1,876,718.38
	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)	2,879,228.06	3,719,891.38	2,827,876.38
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	19,828,157.16	20,017,037.94	23,778,957.00
	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)	19,828,157.16	20,017,037.94	23,778,957.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.5%	18.6%	11.9%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.8%**	**6.2%**	**4.0%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	1,815,462.76	10,122,087.49	N/A	Met
Second Prior Year (2024-25)	801,314.59	12,857,703.25	N/A	Met
First Prior Year (2025-26)	(439,780.00)	13,852,602.00	3.2%	Met
Budget Year (2026-27) (Information only)	(899,834.00)	13,747,225.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,105

District's Fund Balance Standard Percentage Level: 1.0%

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

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

	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2023-24)	954,410.00	1,107,014.03	N/A	Met
Second Prior Year (2024-25)	851,643.03	2,922,476.79	N/A	Met
First Prior Year (2025-26)	2,839,135.27	3,723,791.38	N/A	Met
Budget Year (2026-27) (Information only)	3,284,011.38			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	3,362,400.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,093	1,087	1,084
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? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	22,769,123.00	22,513,980.00	22,780,780.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	22,769,123.00	22,513,980.00	22,780,780.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	683,073.69	675,419.40	683,423.40
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)**	**683,073.69**	**675,419.40**	**683,423.40**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (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)	910,765.00	900,560.00	911,232.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,469,512.38	1,324,210.38	1,306,428.38
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)	2,380,277.38	2,224,770.38	2,217,660.38
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.45%	9.88%	9.73%
	District's Reserve Standard **(Section 10B, Line 7):**	**683,073.69**	**675,419.40**	**683,423.40**
	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)	(3,836,654.00)			
Budget Year (2026-27)	(4,345,966.00)	509,312.00	13.3%	Not Met
1st Subsequent Year (2027-28)	(3,808,284.00)	(537,682.00)	(12.4%)	Not Met
2nd Subsequent Year (2028-29)	(4,025,066.00)	216,782.00	5.7%	Met
1b. **Transfers In, 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
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	258,595.00			
Budget Year (2026-27)	0.00	(258,595.00)	(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

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation:

(required if NOT met)

Contributions decreased due to elimination of planned one-time deffered maintenance projects. We also anticipate further reductions in special education contributions if special education revenues increase as proposed in the Governor's May Revision. The proposed special eduation COLA has not been factored into the 2026-27 proposed budget due to needing to receive more information from our local SELPA.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

One-time transfers out of General Fund to Restricted Charter fund were eliminated due to planned reductions at the Charter, which no longer requires a transfer out from General Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	9	FD 01/Obj 55XX Energy Saving	Obj 7438 and 7439	1,469,541
Certificates of Participation				
General Obligation Bonds	28	FD 51/Obj 85XX and 86XX	Obj 7433 and 7434	29,713,754
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				31,183,295

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	155,303	161,500	167,944	174,645
Certificates of Participation				
General Obligation Bonds	1,920,000	2,125,000	2,250,000	2,350,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,075,303	2,286,500	2,417,944	2,524,645
Has total annual payment increased over prior year (2025-26)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	The Fee schedule is fixed and overtime the payments increase until the obligation is fulfilled. Because the payments are known in advance through the fee schedule these are planned/budgeted for in advance.

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

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

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

No

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

Explanation: (required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? No

b. Do benefits continue past age 65? No

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

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

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

4. OPEB Liabilities

a. Total OPEB liability	2,072,834.00
b. OPEB plan(s) fiduciary net position (if applicable)	715,907.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,356,927.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2025

5. OPEB Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	48,726.00	114,225.00	114,225.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	28,600.00	16,000.00	16,000.00
d. Number of retirees receiving OPEB benefits	4.00	2.00	2.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	71.00	71.00	71.00	71.00

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Feb 12, 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:	Feb 12, 2026
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:	Mar 12, 2026
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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	85.00	85.00	85.00	85.00

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Feb 12, 2026
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
	If Yes, date of Superintendent and CBO certification:	Feb 12, 2026
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes
	If Yes, date of budget revision board adoption:	Feb 12, 2026
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			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases			

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	24.00	24.00	24.00	24.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

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

Negotiations Not Settled

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
3. Cost of a one percent increase in salary and statutory benefits			
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 11, 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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	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?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

Denair Unified **Stanislaus County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

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

Denair Unified **Stanislaus County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKRESOURCE - (**Warning**) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
09-7412-0-0000-0000-9740	7412	$0.53
Explanation: Resource 7412 will be fully spent in the 2025-26 fiscal year and will not carry over.		
09-7412-0-0000-0000-9791	7412	$0.53
Explanation: Resource 7412 will be fully spent in the 2025-26 fiscal year and will not carry over.		
09-7412-0-0000-0000-979Z	7412	$0.53
Explanation: Resource 7412 will be fully spent in the 2025-26 fiscal year and will not carry over.		

CHK-FUNDxRESOURCE - (**Warning**) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
09-7412-0-0000-0000-9740	09	7412	$0.53
Explanation: Resource 7412 will be fully spent in the 2025-26 fiscal year and will not carry over.			
09-7412-0-0000-0000-9791	09	7412	$0.53
Explanation: Resource 7412 will be fully spent in the 2025-26 fiscal year and will not carry over.			
09-7412-0-0000-0000-979Z	09	7412	$0.53
Explanation: Resource 7412 will be fully spent in the 2025-26 fiscal year and will not carry over.			