

Denair Unified School District

2025-2026 Proposed Budget Report



*Where students are family
and learning comes to life!*

3460 Lester Road
Denair CA, 95316

Board Presentation and Public Hearing
June 5, 2025

Final Presentation and Adoption
June 12, 2025

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Denair Unified School District

2025-2026 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing and Presentation – June 6, 2025

Board Adoption – June 12, 2025

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, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revision the budget includes an increase of approximately \$2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately \$4.6 billion from the Governor’s Budget in January. The revision proposes to appropriate only \$117.6 billion. The difference between the appropriated and the calculated levels is less than at Governor’s Budget, \$1.3 billion instead of \$1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The 2025-26 budget includes \$114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

The major TK-12 funding provisions in the 2025-26 May Revision are as follows:

- Adjusts the 2024-25 mandatory Proposition 98 Rainy Day fund deposit of \$1.2 billion down to \$540 million due to adjustment of capital gains revenues for the year. Additionally, a decrease in Proposition 98 guarantee triggers a mandatory withdrawal of \$540 million in 2025-26 exhausting the remaining fund balance of the reserve account.
- Funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), LCFF Equity Multiplier and several other categorical programs outside the LCFF are reduced to 2.30% from 2.43% at Governor’s Budget. Specified categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. May Revision includes suspension of State Preschool Program COLA for 2025-26.

- May Revise proposes deferring \$1.8 billion in LCFE funding from June 2026 to July 2026. Prior deferrals of \$246.6 million for TK-12 education from 2023-24 and 2024-25 are fully repaid in the three-year budget window.
- Provides a total of \$2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. This is a slight decrease from the Governor's Budget estimate of \$2.4 billion. The budget also provides an accumulated amount of \$1.2 billion in on-going funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class. This is also lower than the \$1.5 billion included in the Governor's Budget for this purpose.
- Increases the proposed adjustment for the Expanded Learning Opportunities Program from \$4.435 billion to \$4.515 billion in total ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils. Trailer bill also provides for a one-year grace period in transitioning from Tier II to Tier I. Additionally, the May Revise includes an additional \$10 million to increase the minimum grant amount from \$50,000 to \$100,000 per LEA.
- The May Revise includes \$200 million in one-time Proposition 98 funds to support evidence-based professional learning for elementary school educators aligned with the English Language Arts/English Language Development Framework, and \$10 million in one-time Proposition 98 funding for the Sacramento County Office of Education to partner with the UCSF Dyslexia Center to support the Multitudes screener. These funds are in addition to the following investments included at the Governor's Budget to support literacy instruction: \$500 million in one-time funds for TK-12 literacy and mathematics coaches, \$40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, \$25 million to spend by 2029-30 to launch Literacy and Mathematics Networks within the Statewide System of Support, and \$300,000 in one-time non-Proposition 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.
- May Revise builds on the funding for teacher preparation and professional development proposed in January to:
 - Repurpose \$150 million in one-time funding for the Teacher Recruitment Incentive Grant to \$100 million in one-time Proposition 98 funding for stipends of \$10,000 for at least 500 hours of student teaching on a first-come, first-served basis. The remaining \$50 million is part of the Proposition 98 budget solution.

- Extending by one year the deadlines for clear credential candidates who received a related waiver during the COVID-19 Pandemic to complete an induction program or two years of service, and for teacher candidates who received a related waiver during the COVID-19 Pandemic to pass the Reading Instruction Competence Assessment.
- Allow (1) credential candidates who completed preparation programs that were aligned to the Reading Instruction Competence Assessment to take that assessment on or before October 31, 2025; and (2) the Commission on Teacher Credentialing to adopt and administer an off-the-shelf reading instruction competence assessment that meets the requirements outlined in statute for candidates who have yet to pass a reading assessment and cannot take the state's literacy performance assessment.
- Reduces the investment in the Student Support and Professional Development Discretionary Block Grant from \$1.8 billion to \$1.7 billion. The block grant maintains the flexibility to use the funding for discretionary purposes and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed based on average daily attendance (ADA) and will be available through June 30, 2029. Final expenditures must be reported to the CDE by September 30, 2029.
- The May Revise does not include any changes to Governor's Budget proposal to restore \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- May Revise proposed \$90.7 million in additional ongoing funding to fully fund the universal meals program in 2025-26 and provides \$21.9 million in additional ongoing Proposition 98 funds for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition funding to eligible students during the summer months.
- May Revise includes \$15 million in one-time Proposition 98 General Fund for Secondary School Redesign Pilot Program for a COE to administer a pilot program to redesign middle and high schools to better serve the needs of all students and increase student outcomes, and to manage a network of grantees to support peer learning and documentation of practices.
- Includes \$2 million in ongoing Proposition 98 General Fund to support Regional English Learner lead agencies that help schools provide focused support to English learners.
- One-time property tax backfills of \$1.2 million in 2024-25 and \$8.5 million in 2025-26 for impacted basic aid school districts due to the recent wildfires in Southern California.
- A one-time \$500,000 in Proposition 98 General Fund to support the California Association of Student Councils.

- To address the projected budget shortfall, the May Revision includes a reduction of \$177.5 million in remaining, unused General Fund from a \$2 billion one-time allocation provided to the Office of Public School Construction in the 2023 Budget Act for TK-12 school facilities. These funds were made available on an as-needed basis for fire-impacted LEAs through August 2025; however, impacted schools have indicated that they do not plan to apply for the funds by this date. Proposition 2 facilities funds will be available as needed for fire-impacted LEAs moving forward.

Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring \$1.8 billion in LCFF payments from June to July of 2026. The financial impact of devastating wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.

The federal administration's tariff policies and potential federal funding reductions and layoffs could negatively affect the state's economy, reduce state revenues and increase state costs. The May Revision assumes a "growth recession," a period of below-trend growth and rising unemployment, but it does not reflect a traditional economic recession. Given the inconsistent federal tariff policy, stock market volatility, heightened uncertainty among both businesses and consumers, and higher inflation expectations, the relative probability of a recession is higher than in a typical period of normal growth and stability. In a mild recession state revenues could be around \$14 billion lower than the May Revision forecast.

Furthermore, the federal administration and Congress are considering significant cuts to education programs and to other programs, such as Medicaid, which would have a direct effect on LEA budgets but could potentially have a much larger indirect effect to the extent they force the state to redirect funding from schools to mitigate the impact of federal funding cuts. Projected declines in state revenue combined with growth in Medi-Cal costs have created a state budget deficit that is projected to grow significantly in the future. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and may require the state to suspend Proposition 98 and reduce education funding.

Many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

In addition, districts' fund balances have dwindled due to spending down of prior years' one-time revenues. The decision about how much of a general fund unrestricted fund balance is prudent to maintain will depend on each LEA's unique circumstances. For example, LEAs may be vulnerable to natural disasters or dependent on slow-growing local revenue sources and so may need to maintain a higher level in the unrestricted fund balance. The June to July funding deferral proposed in the May Revision along with cuts to federal grant funding and the state's uncertain revenue projections, add pressure locally to maintain reserves above minimum required amounts. For example, the Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 17% of general fund expenditures and other financing uses.

Given the risks associated with the state budget, LEAs should exercise caution before making any long-term commitments and LEAs should consider increasing reserves so that they can manage the deferral and absorb potential state and federal funding reductions.

Deficit Spending

Although districts experienced higher fund balances as a result of unprecedented pandemic one-time funding from federal and state sources, many are returning to ongoing support levels that are much more constrained. Taking proactive steps to reduce spending early helps safeguard reserve levels, preventing their depletion, and minimizes the need for deeper reductions in the future. Assumptions in multiyear projections should be well documented, with full-time equivalent positions aligned with criteria and standards.

For any significant reductions deferred to the 2026-27 or 2027-28 fiscal year(s), it is crucial to explicitly identify these adjustments and ensure that the governing board acknowledges the stabilization measures required based on current financial conditions.

As districts potentially face declining fund balances, exercising caution when allocating funds for negotiated salary compensation is imperative. Revenue gains from COLA may be offset by declining enrollment and rising costs, including retirement contributions and health benefits. Each district's capacity to sustain compensation increases will vary based on its unique financial circumstances. Thoughtful planning and conservative financial management are critical to ensuring long-term stability.

Federal Funding Uncertainties

Federal funding is an area about which there may be some of the greatest uncertainties regarding ongoing revenues. While federal sources make up approximately 10% of an average LEA's the budget, the complexities of layoff provisions and the timing of possible reductions makes the unknowns even harder to predict; therefore, it is imperative to plan for multiple scenarios.

It is anticipated that some of the federal programs identified for cuts would impact funding in 2026-27 for LEAs. However, nothing is certain, and these times are unprecedented. There is potential for some reductions in 2025-26.

Districts are reminded that potential reductions in federally-funded programs are on top of other pressures on their budgets – declining enrollment, increased costs, one-time funds expiring, and so on. We must also recognize that the May Revise points out that the state budget is now facing a larger deficit than previously projected. Solutions have been proposed to avoid cuts in funding for 2025-26; however, with the uncertain economic forecast, we cannot assume the 2026-27 fiscal year will maintain the same funding levels, including a funded COLA.

Districts should prepare now for multiple uncertain funding streams and ensure that elements of the known details are handled with fidelity, such as:

- Decreases in expenses commensurate with declines in enrollment.
- Reduced expenses equivalent to the amount of the one-time programs no longer funded.
- Sufficient reserves to sustain expenses when funding is unexpectedly reduced mid-year pursuant to the recent federal letters.

Cash Flow

The May Revision proposes to pay off the cash deferral that is in effect for 2024-25. The 2025-26 proposed state budget has a projected deficit and one of the solutions to avoid a reduction in revenue to LEAs is a new cash deferral of \$1.8 billion from June 2026 to July 2026.

The accuracy of cash flow projections will be of utmost importance leading into 2025-26 given the amount of uncertainty in overall funding. If a district discovers projected low cash balances for any month, it is better to seek advice well in advance about whether a Tax and Revenue Anticipation Note (TRAN) or internal borrowing is necessary, so that the district can join a TRAN pool.

Reserves/Reserve Cap

Given the ongoing uncertainty regarding the federal budget, including potential reductions in education-related funding, it is essential to approach fiscal planning with increased caution. Current federal budget discussions indicate possible impacts on state and local educational agencies. Maintaining strong reserves is essential to mitigate potential impacts, safeguard districts' financial stability, and ensure the continuity of essential programs and services.

The Governor's May Revision for 2025–26 reflects a more constrained fiscal outlook, projecting a \$12 billion general fund deficit and proposing a range of budget solutions, including spending reductions and funding shifts. As part of this plan, the state will draw down the Public School System Stabilization Account (PSSSA), reducing its balance to zero.

As a result of this withdrawal, the local reserve cap is not expected to be triggered in either the 2025–26 or 2026–27 fiscal years. Under current law, districts subject to the 10% cap on reserves would apply in fiscal years immediately following those in which the PSSSA balance equals or exceeds 3% of the total TK–12 share of the Proposition 98 guarantee.

With continued uncertainty at both the federal and state levels, careful reserve management is more important than ever. Maintaining reserves that are strategically organized and clearly documented will help ensure districts' long-term fiscal stability.

Attendance Recovery

Considering the state's current budget challenges and projections, districts should take advantage of all opportunities to provide students with additional learning opportunities while recovering student average daily attendance (ADA). Beginning July 1, 2025, school districts and classroom-based charter schools can provide classroom-based students with attendance recovery opportunities to make up lost instructional time, offset student absences, and mitigate learning loss, thus also mitigating the fiscal impacts of absences.

Students may only be credited up to the lesser of: 1) 10 days attendance, or, 2) the number of their absences in that school year. Recovery time must be taught by certificated teachers of the LEA. Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Expanded Learning Opportunity Program (ELOP) funds may be used to fund attendance recovery programs in conjunction with, and on the same site(s) as, the LEA's ELOP program activities.

Detailed instructions and answers to common questions can be found on the CDE's Attendance Recovery webpage. You can also review a presentation from the CDE's School Fiscal Services Division at <https://www.cde.ca.gov/fg/it/documents/aaitwebinar24.pdf>.

Instructional Continuity

Instructional Continuity provisions focus on facilitating continuity of learning during emergencies that disrupt regular classroom instruction.

As of July 1, 2025, LEAs must include an instructional continuity plan in their comprehensive school safety plan. Plans must include procedures for student engagement within five (5) days of an emergency and hybrid or remote learning opportunities within ten (10) instructional days.

Instructional Continuity also encourages LEAs to plan to meet the instructional standards that are equivalent to independent study programs.

Form J-13A submittals for events occurring in fiscal year 2026-27 and beyond will require LEAs to certify that they have a comprehensive school safety plan that includes an instructional continuity plan that complies with the aforementioned engagement and instructional offering requirements. If the LEA did not offer engagement and instruction during an emergency, it must, as part of the J-13A submittal, describe the circumstances that prevented it from doing so and explain what engagement and instruction, if any, it did provide.

Detailed instructions and answers to common questions can be found on the CDE's Instructional Continuity webpage. You can also review a presentation from the CDE at <https://www.cde.ca.gov/re/di/or/documents/icpwebinarpresentation.pdf>.

Transitional Kindergarten

The 2025-26 K-12 Trailer Bill includes intent language that LEAs provide language development support to multilingual learners in TK, and that local educational agencies, teachers and staff assigned to TK classrooms provide parents and guardians of pupils enrolled in TK with information regarding the benefits of multilingualism.

In addition, the Trailer Bill states that commencing with the 2027-28 school year, LEAs serving pupils in TK shall screen those pupils whose primary language is a language other than English. For the 2026-27 school year, LEAs may screen TK pupils. The screening tool will be determined by the state superintendent of public instruction in 2025-26.

Effective July 1, 2025, the adult-to-student ratio will be 1 adult to 10 students. Refer to the CDE's TK FAQ #15 under Transitional Kindergarten Class Size Ratio Information at <https://www.cde.ca.gov/fg/it/tkfiscalfaq.asp#how-can-schools-meet-the-110-adult-to-student-ratio-requirement-upon-full-implementation-of-transitional-kindergarten-tk-in-fiscal-year-fy-2025-26-updated-09-sep-2024>.

There are separate penalties for not meeting the required 1-to-10 adult-to-pupil ratio, for not maintaining an average TK class enrollment of not more than 24 pupils for each school site, and for teachers not meeting the TK credentialing requirements listed below. The 2025-26 K-12 Trailer Bill includes language to change the class size penalty to loss of ADA funding for each student over the 24-pupil limit, which will also provide relief for mid-year TK class size growth. Credentialed teachers assigned to TK classes (including independent study), must meet one of the following criteria by August 1, 2025:

- Have completed at least 24 units in early childhood education, childhood development, or both.
- Have professional experience in a classroom setting with preschool-age children, as determined and documented by the employing LEA, that is comparable to 24 units of relevant education and meets the criteria established by the LEA's governing board or body.
- Hold a child development teacher permit or an early childhood education specialist credential issued by the California Commission on Teacher Credentialing.

LCAP and the Learning Recovery Emergency Block Grant

The State Board of Education (SBE) adopted revised LCAP instructions at their November 2024 meeting (see <https://www.cde.ca.gov/re/lc/>) to require the inclusion of all LREBG expenditures in the LCAP going forward. The May Revision continues to provide \$378.6 million additional LREBG funding to LEAs in 2025-26. Assuming this proposal is approved, all LEAs that were eligible for the original LREBG funding in 2022-23 will have LREBG expenditures that will need to be included in the LCAP.

For those LEAs that are already planning on carrying over LREBG funds to 2025-26, additional funds allocated through the 2025-26 budget could be incorporated into the 2025-26 budget and LCAP through a midyear update and the Annual Update in 2025-26. For LEAs that were not expecting LREBG funds in 2025-26, options might include:

- Incorporating the new allocation into their 2025-26 LCAP and budget adoption but clearly calling out in writing in the LCAP and budget assumptions that these dollars and actions are dependent on the new LREBG funds being included in the adopted state budget.
- Documenting the needs assessment in the LCAP summary sections but waiting to put the funds into the LCAP and budget. Then the dollars and actions could be added as part of the midyear update and Annual Update if the funds are approved in the state budget.
- Waiting until 2026-27 to incorporate the funds into the budget and LCAP, recognizing that even more LREBG funds may be allocated by the state in subsequent years.

LEAs should consult with their COE for specific guidance.

Summary

The information provided for 2025-26 and beyond includes the latest known proposals and projections to assist with multi year planning. The state budget continues to face additional risks due to the results of massive wildfires and federal policy and funding changes, which may impact both revenues and expenditures. LEAs face short-and long-term challenges, including risks to the state revenue forecast, reduced ADA due to declining enrollment and student absence rates, inflationary pressures including pension rate increases, and expired one-time funds. Because each LEA has unique funding and program needs, it's advised that LEAs continually assess their individual situations, work closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

2025-2026 DUSD Primary Budget Components

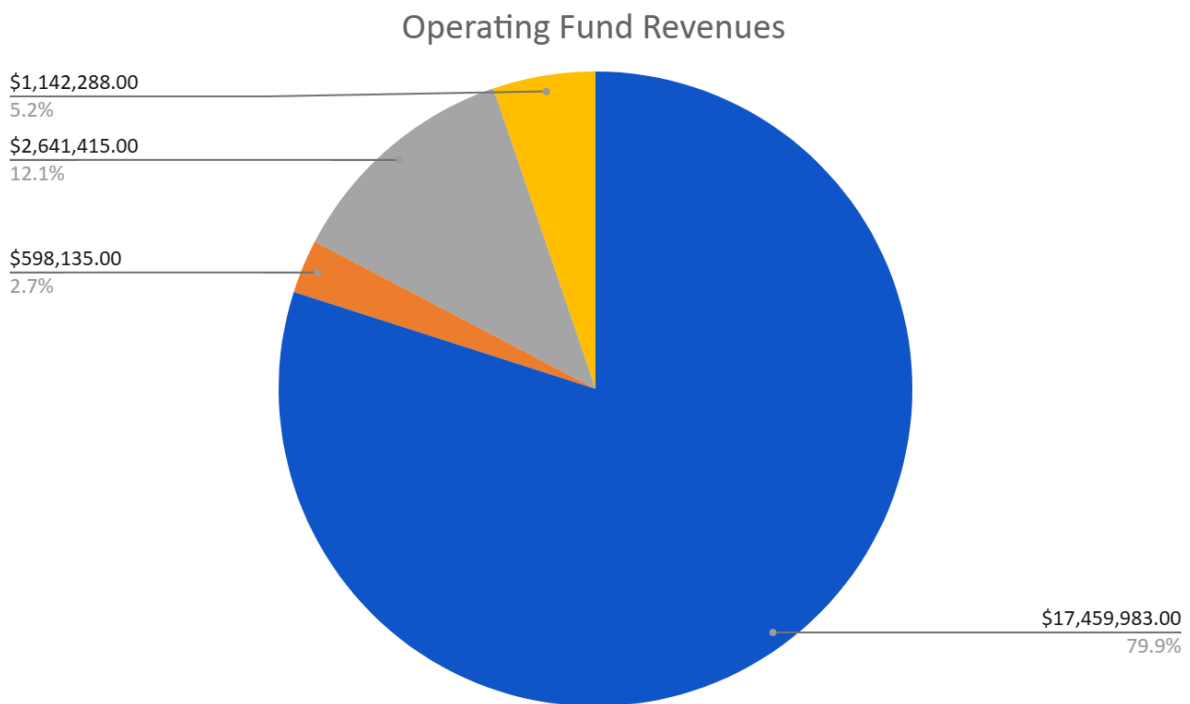
- Average Daily Attendance (ADA)
- Estimated 2025-26 P-2 ADA is 1,183 District-wide:
 - DMS – 273 (-3)
 - DHS – 285 (+1)
 - DECA – 490 (-10)
 - DCA – 135 (-7)
- Estimates a decrease of approximately 2 ADA from 2024-2025 for non-charter schools and a decrease of 17 for charter schools.
- When estimating ADA, anticipated students from new surrounding developments are not factored into the calculation. In the event new students do enroll in Denair schools, those new students will be accounted for on Information Day (first Wednesday of October) and these projections will then be revised during the First Interim reporting period.
- Estimated DECA ADA includes additional TK students.
- Estimated DCA ADA includes additional independent study students and hourly expenses have also increased to reflect the additional students.
- The District's unduplicated pupil percentage for supplemental & concentration funding is estimated to be 65.39%. The percentage will be revised based on final data.
- Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- Mandated Cost Block Grant is \$39.09 for TK-8 ADA, and \$75.31 for 9-12 ADA at non-charter schools and \$20.52 for TK-8 ADA, and \$57.04 for 9-12 ADA at charter schools.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

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:

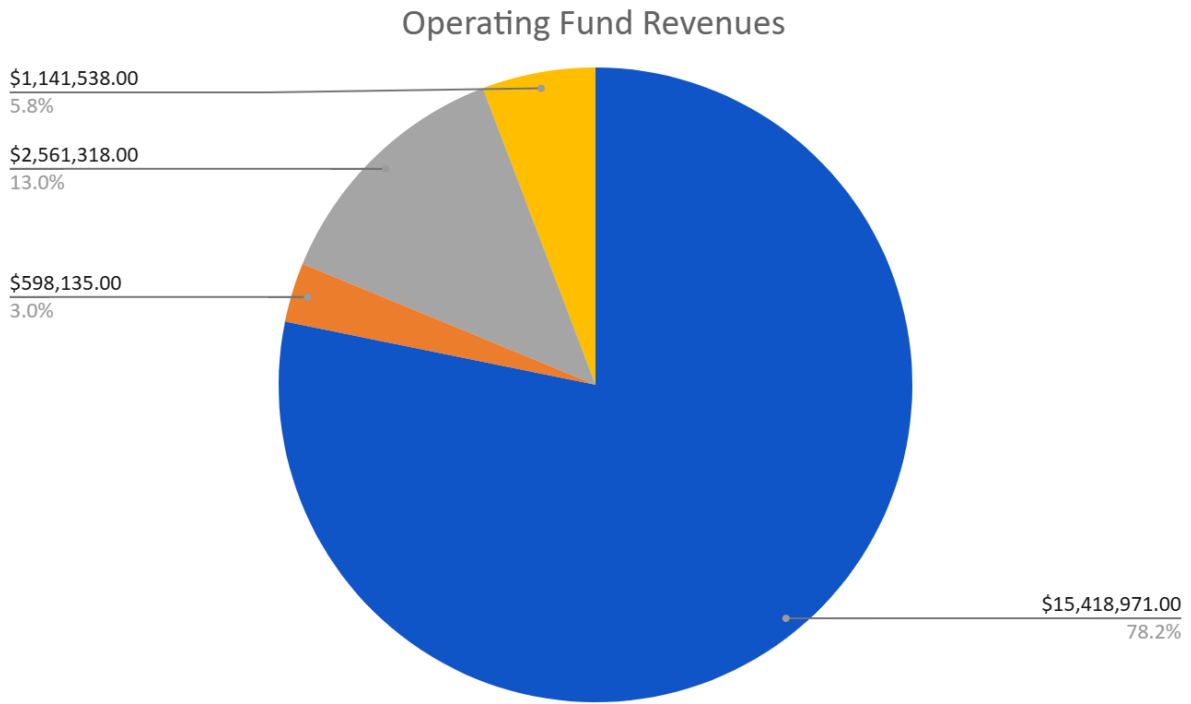
***Includes** Denair Charter Academy*

Description	Amount
Local Control Funding Formula	\$17,459,983.00
Federal Revenues	\$598,135.00
Other State Revenues	\$2,641,415.00
Other Local Revenues	\$1,142,288.00
Total	\$21,841,821.00



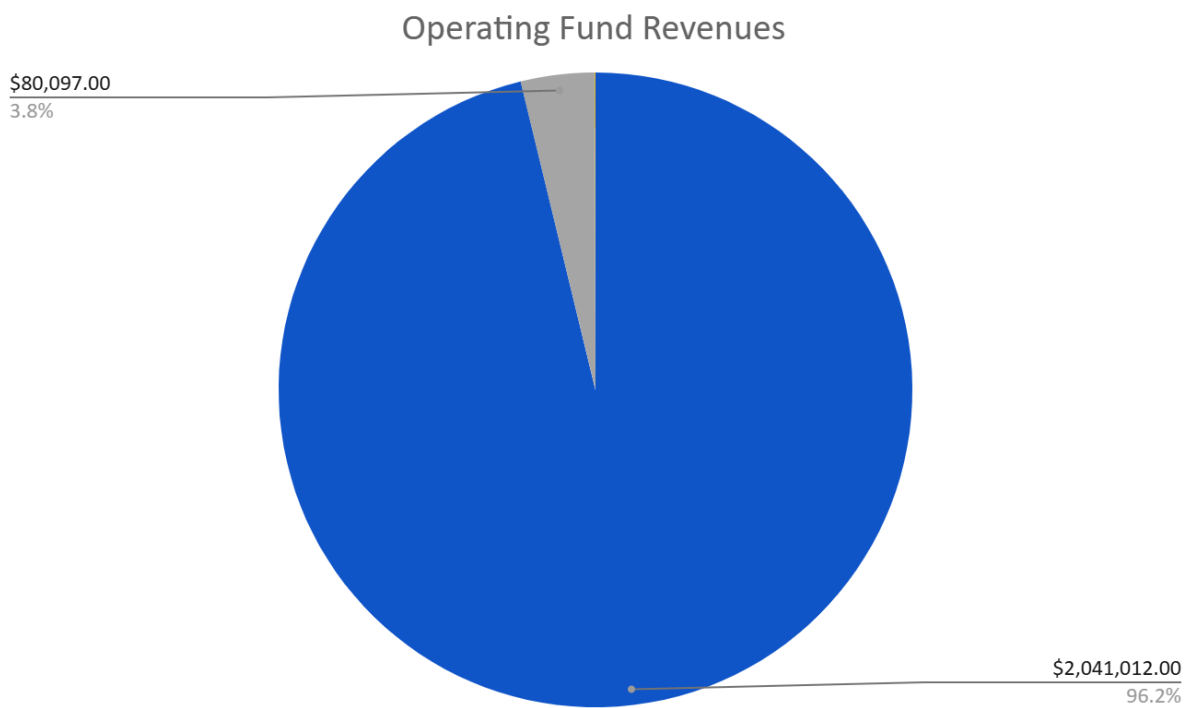
Excludes *Denair Charter Academy*

Description	Amount
Local Control Funding Formula	\$15,418,971.00
Federal Revenues	\$598,135.00
Other State Revenues	\$2,561,318.00
Other Local Revenues	\$1,141,538.00
Total	\$19,719,962.00



Denair Charter Academy **Only**

Description	Amount
Local Control Funding Formula	\$2,041,012.00
Federal Revenues	\$0.00
Other State Revenues	\$80,097.00
Other Local Revenues	\$750.00
Total	\$2,121,859.00



Education Protection Account

Illustrated below is how the District's EPA funds are appropriated for the 2024-25 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, 2026				
	Denair Unified School District (DUSD)	Denair Elementary Charter Academy (DECA)	Denair Charter Academy (DCA)	Total
BUDGETED REVENUES				
General Purpose Revenues	\$ 8,593,384	\$ 6,825,587	\$ 2,041,012	\$ 17,459,983
EPA Factor	7%	1%	12%	5%
Estimated EPA	\$ 587,429	\$ 100,344	\$ 243,563	\$ 931,336
BUDGETED EXPENDITURES				
Certificated Instructional Salaries	627,582	74,500	252,053	954,135
Certificated Instructional Benefits	170,786	23,700	60,442	254,928
Estimated EPA	\$798,368	\$98,200	\$312,495	\$1,209,063

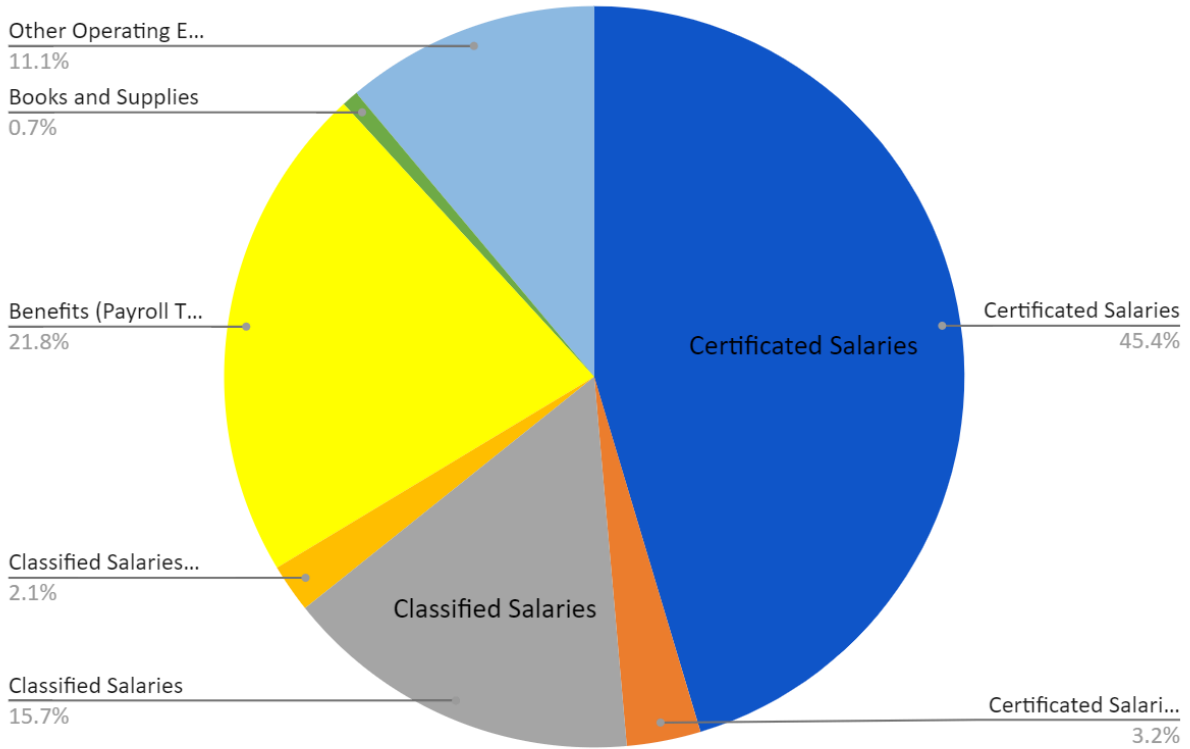
Operating Expenditure Components (includes Denair Charter Academy)

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 89% of the District's unrestricted budget, and approximately 82% of the total General Fund budget.

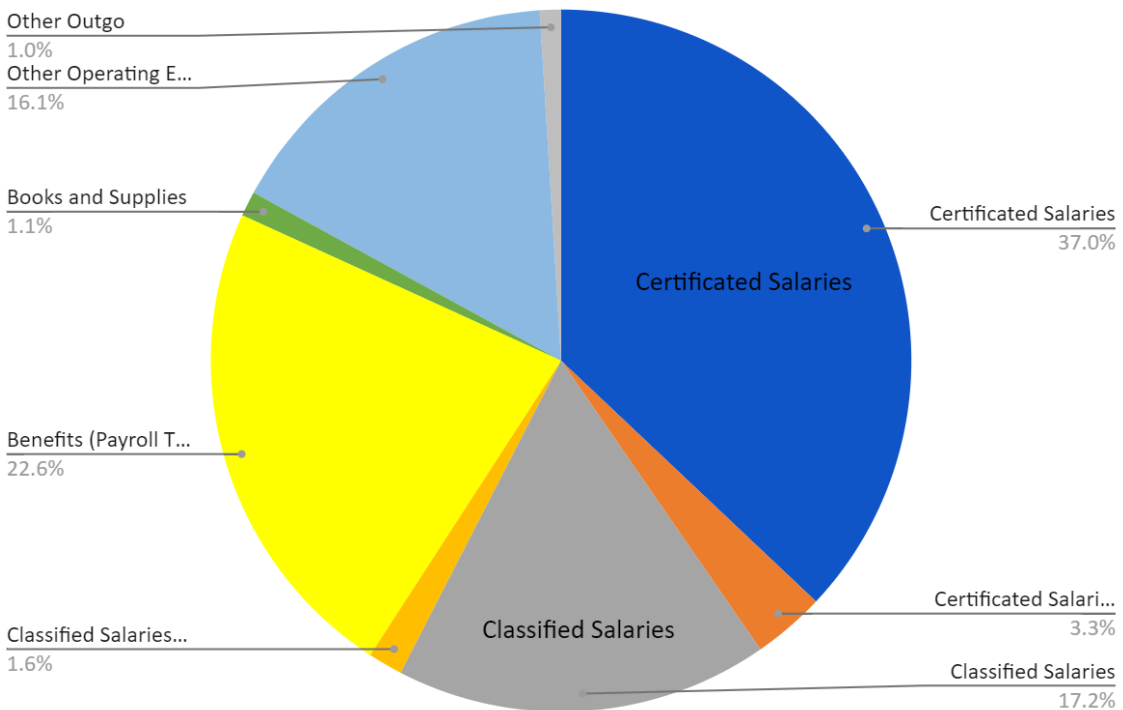
Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$6,175,683.00	\$1,519,918.00	\$7,695,601.00
Certificated Salaries (Management & Admin)	\$440,231.00	\$253,308.00	\$693,539.00
Classified Salaries	\$2,133,485.00	\$1,442,394.00	\$3,575,879.00
Classified Salaries (Management & Confidential)	\$288,205.00	\$43,698.00	\$331,903.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,964,471.00	\$1,738,109.00	\$4,702,580.00
Books and Supplies	\$97,733.00	\$140,408.00	\$238,141.00
Other Operating Expenditures	\$1,513,387.00	\$1,828,554.00	\$3,341,941.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Other Outgo	-\$75,804.00	\$279,007.00	\$203,203.00
Total	\$13,537,391.00	\$7,245,396.00	\$20,782,787.00

Following is a graphical description of expenditures by percentage:

Unrestricted



Combined



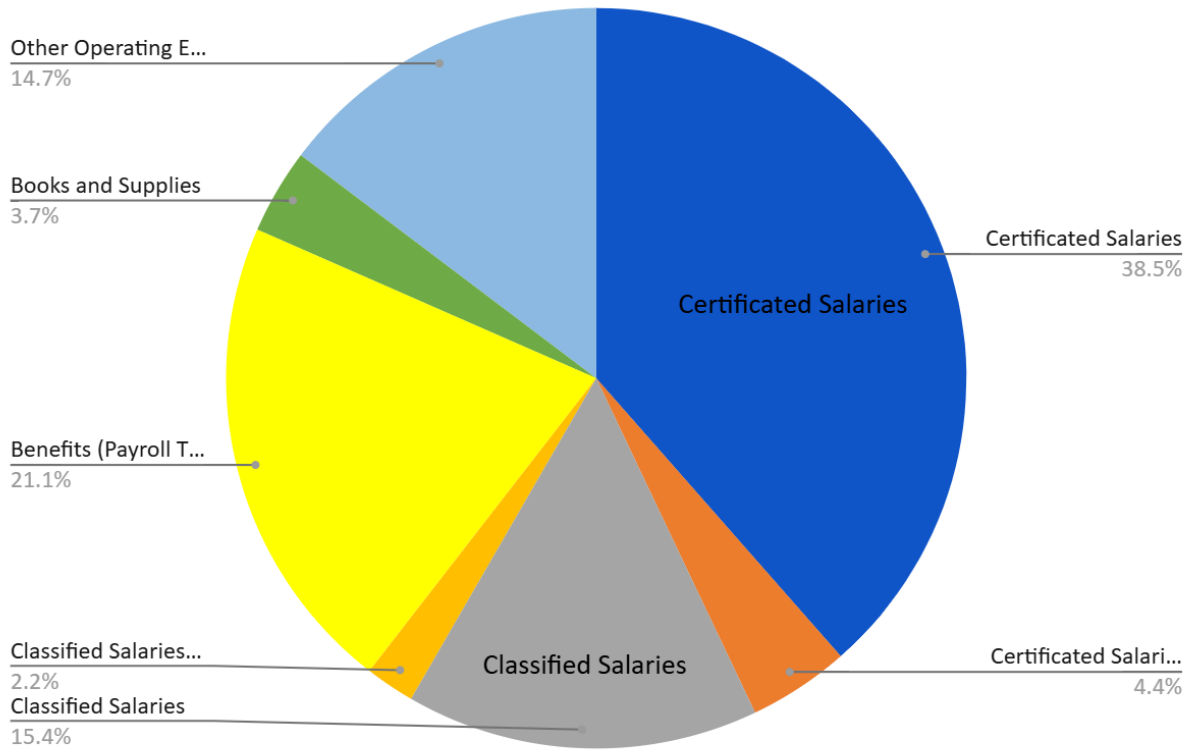
Operating Expenditure Components (excludes Denair Charter Academy)

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 81.6% of the District's unrestricted budget, and approximately 74.8% of the total General Fund budget.

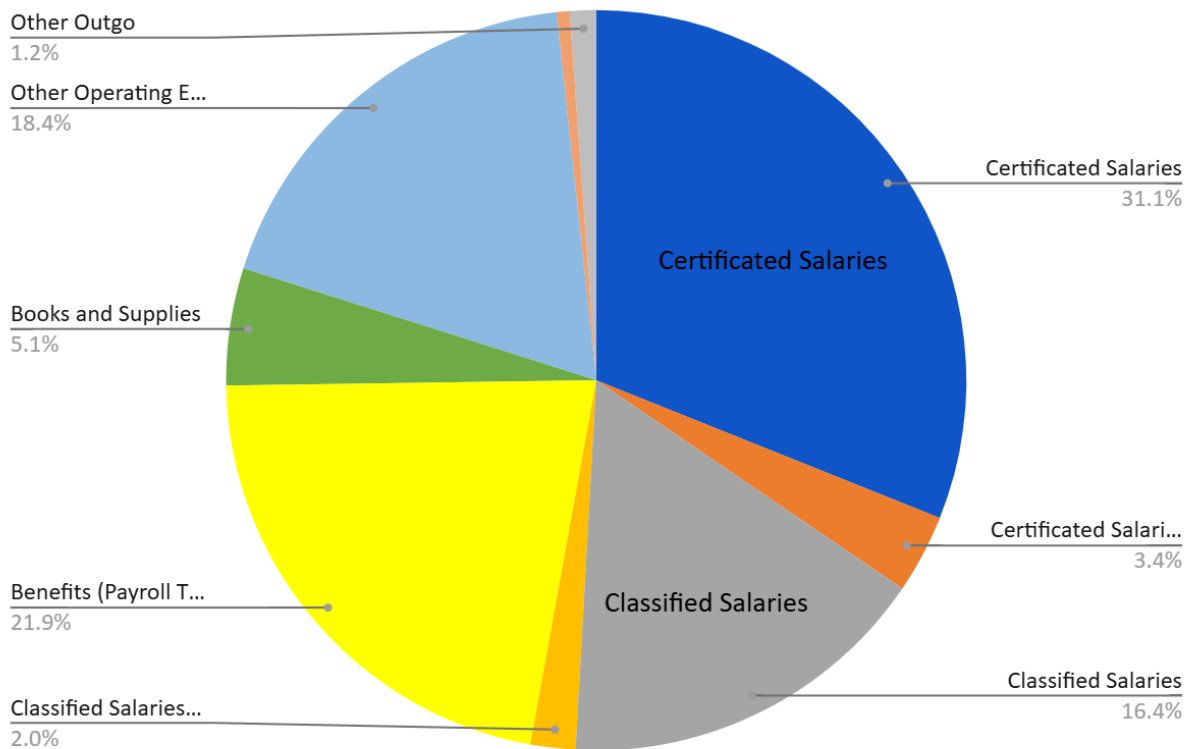
Following is a graphical description of expenditures by percentage:

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$4,826,175.00	\$1,423,633.00	\$6,249,808.00
Certificated Salaries (Management & Admin)	\$554,512.00	\$137,512.00	\$692,024.00
Classified Salaries	\$1,929,458.00	\$1,365,386.00	\$3,294,844.00
Classified Salaries (Management & Confidential)	\$270,339.00	\$124,657.00	\$394,996.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,641,505.00	\$1,767,906.00	\$4,409,411.00
Books and Supplies	\$465,517.00	\$563,161.00	\$1,028,678.00
Other Operating Expenditures	\$1,843,206.00	\$1,857,696.00	\$3,700,902.00
Capital Outlay	\$0.00	\$114,074.00	\$114,074.00
Other Outgo	-\$237,394.00	\$468,800.00	\$231,406.00
Total	\$12,293,318.00	\$7,822,825.00	\$20,116,143.00

Unrestricted



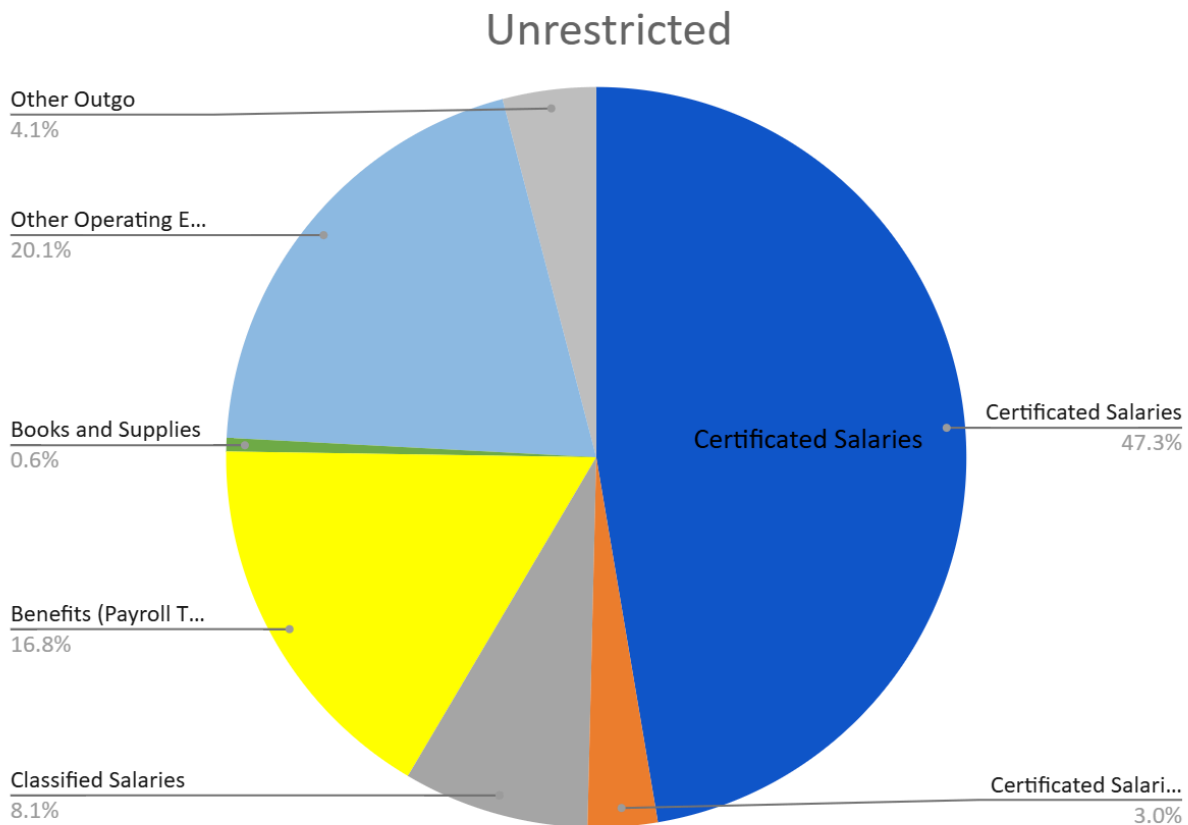
Combined



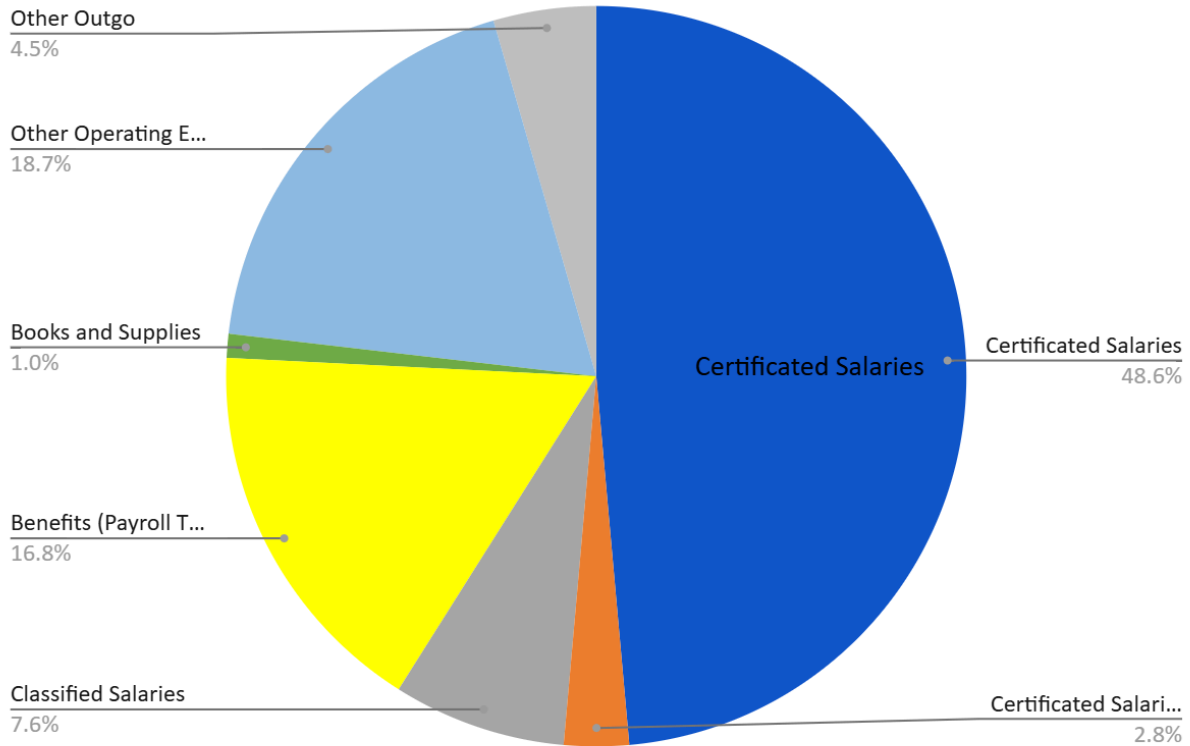
Operating Expenditure Components (Denair Charter Academy only)

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 75.2% of DCA's unrestricted budget, and approximately 75.8% of its total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$1,058,894.00	\$109,082.00	\$1,167,976.00
Certificated Salaries (Management & Admin)	\$68,075.00	\$0.00	\$68,075.00
Classified Salaries	\$181,633.00	\$20.00	\$181,653.00
Classified Salaries (Management & Confidential)	\$0.00	\$0.00	\$0.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$374,738.00	\$29,907.00	\$404,645.00
Books and Supplies	\$13,190.00	\$11,902.00	\$25,092.00
Other Operating Expenditures	\$449,241.00	\$0.00	\$449,241.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Other Outgo	\$91,291.00	\$16,503.00	\$107,794.00
Total	\$2,237,062.00	\$167,414.00	\$2,404,476.00



Combined



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	\$2,792,520.00
Restricted Maintenance Account	\$1,019,269.00
TOTAL CONTRIBUTIONS	\$3,811,789.00

Excludes *Denair Charter Academy*

Description	Proposed Budget
Special Education	\$2,673,462.00
Restricted Maintenance Account	\$1,019,269.00
TOTAL CONTRIBUTIONS	\$3,692,731.00

*Denair Charter Academy **only***

Description	Proposed Budget
Special Education	\$119,058.00
TOTAL CONTRIBUTIONS	\$119,058.00

*Denair Charter Academy is directly charged for maintenance in the amount of \$163,531.00.

General Fund Summary (includes Denair Charter Academy)

The District’s 2025-26 General Fund projects a total unrestricted excess of \$3,032,991 and an ending fund balance of \$2,361,939 (\$2,184,766 for unrestricted activity). The components of the District’s fund balance are as follows: revolving cash - \$3,900, restricted programs - \$177,173, assigned - \$300,000, economic uncertainty - \$915,169 and unassigned / unappropriated of \$965,697.

Cash Flow

The District is projected to temporarily borrow from other Funds to cover negative cash balances November 2025, for DUSD specifically. The District is anticipating to have a positive cash balance of \$2,969,455 on June 30, 2026, 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, 2026.

Fund Summaries	2024-25	Est. Net Change	2025-26
General (Unrestricted & Restricted)	\$2,326,114.00	-\$602,741.00	\$1,723,373.00
General (Charter School) Fund	\$688,645.00	-\$152,035.00	\$536,610.00
Student Activity (ASB) Fund	\$91,983.00	\$0.00	\$91,983.00
Charter School (DCA) Fund	\$125,979.00	-\$24,022.00	\$101,957.00
Child Development Fund	\$54,632.00	\$0.00	\$54,632.00
Cafeteria	\$345,709.00	\$0.00	\$345,709.00
Building Fund	\$11,902,967.00	-\$8,000,000.00	\$3,902,967.00
Capital Facilities	\$1,495,244.00	\$147,193.00	\$1,642,437.00
Bond Interest Fund	\$2,298,147.00	\$242,233.00	\$2,540,380.00
Total	\$19,329,420.00	-\$8,389,372.00	\$10,940,048.00

Multiyear Projection

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

Planning Factors for 2025-26 and MYPs

Key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2025-26	2026-27	2027-28
Cost of Living Adjustment (COLA)			
LCFF COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191	\$191	\$191
Proposition 20 per ADA	\$82	\$82	\$82
Minimum Wage	\$16.90 ^[1]	\$17.40 ^[2]	\$17.80 ^[3]
Universal Transitional Kindergarten/ADA LCFF add-on	\$3,148 ^[4]	\$3,243 ^[4]	\$3,354 ^[4]
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, 2026.

[2] Effective January 1, 2027.

[3] Effective January 1, 2028.

[4] The rates do not reflect the May Revise proposal to increase the rate to \$5,545 in 2025-26, \$5,712 in 2026-27, and \$5,907 in 2027-28.

Various aspects of the planning factors illustrated above will be further discussed below with the District's revenue or expenditure assumptions.

Revenue Assumptions:

Based on 2025-26 enrollment projections and past enrollment trends, the District anticipates an increase in enrollment by .47% in 26-27 and .31% in 27-28. The Local Control Funding Formula is estimated to be adjusted by COLA (3.02% in 2026-27 and 3.42% in 2027-28).

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 .09% in 2026-27 and again by 0.9% in 2027-28.

Estimated Ending Fund Balances:

During 2026-27, the District estimates a total operating deficiency of \$553,661 resulting in an ending Operating Fund balance of \$1,808,278.

During 2027-28, the District estimates a total operating deficiency of \$203,251 resulting in an ending Operating Fund balance of \$1,605,027.

The District is cautioned to reduce any planned one-time expenditures in the 2026-27 school year and to continue looking for opportunities to decrease ongoing operating expenses wherever possible, in order to remain fiscally solvent.

Estimated Ending Cash Balances:

The District is anticipating having positive monthly cash balances most months throughout the 2026-27 fiscal year. Cash borrowing from other funds will need to occur for the months of October-November for DUSD specifically. The District anticipates having a positive cash balance of \$3,479,810 on June 30, 2027, across DUSD, DECA and DCA. (See individual cashflow 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.

DENAIR UNIFIED SCHOOL DISTRICT
2025-26 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)	Total
General Purpose (LCFF) Revenues:										
State Aid	4,816,580	3,864,901		1,220,944						9,902,425
Property Taxes & Misc. Local	3,776,804	2,960,686		820,068						7,557,558
Total General Purpose	8,593,384	6,825,587	-	2,041,012	-	-	-	-	-	17,459,983
Federal Revenues	598,135	-		-	-	1,173,084				1,771,219
Other State Revenues	1,356,071	1,205,247		80,097	357,328	603,209			18,492	3,620,444
Other Local Revenues	310,767	830,771		750	9,000	24,834		147,193	2,186,225	3,509,540
	10,858,357	8,861,605	-	2,121,859	366,328	1,801,127	-	147,193	2,204,717	26,361,186
Certificated Salaries	2,964,264	3,385,544		1,167,976	144,860					7,662,644
Certificated Management Salaries	563,755	128,269		68,075	-					760,099
Classified Salaries	2,222,474	1,072,370		181,653	63,273	430,088				3,969,858
Classified Management Salaries	314,037	80,959		-	-					394,996
Employee Benefits (All)	2,905,618	1,503,793		404,645	61,754	175,301				5,051,111
Books & Supplies	716,603	312,075		25,092	19,817	1,067,994				2,141,581
Other Operating Expenses (Services)	1,559,380	2,141,522		449,241	57,674	88,859				4,296,676
Capital Outlay	114,074	-		-	-	-	8,000,000			8,114,074
Other Outgo	345,356	40,658		11,021					1,962,484	2,359,519
Direct Support/Indirect Costs	(503,058)	348,450		96,773	18,950	38,885				-
	11,202,503	9,013,640	-	2,404,476	366,328	1,801,127	8,000,000	-	1,962,484	34,750,558
	(344,146)	(152,035)	-	(282,617)	-	-	(8,000,000)	147,193	242,233	(8,389,372)
Transfers In	-	-		258,595						258,595
Transfers (Out)	(258,595)			-						(258,595)
Net Other Sources (Uses)	-	-								-
Contributions to Restricted Programs	-	-								-
	(258,595)	-	-	258,595	-	-	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	(602,741)	(152,035)	-	(24,022)	-	-	(8,000,000)	147,193	242,233	(8,389,372)
Beginning Fund Balance	2,326,114	688,645	91,983	125,979	54,632	345,709	11,902,967	1,495,244	2,298,147	23,158,802
Ending Balance, June 30	1,723,373	536,610	91,983	101,957	54,632	345,709	3,902,967	1,642,437	2,540,380	14,769,430

DENAIR UNIFIED SCHOOL DISTRICT
2025-26 Proposed Budget
Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund (01)			Denair Elementary Charter Academy (01)			Denair Charter Academy (09)			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid	4,816,580	-	4,816,580	3,864,901	-	3,864,901	1,220,944	-	1,220,944	9,902,425
Property Taxes & Misc. Local	3,521,289	255,515	3,776,804	2,960,686	-	2,960,686	820,068	-	820,068	7,557,558
Total General Purpose	8,337,869	255,515	8,593,384	6,825,587	-	6,825,587	2,041,012	-	2,041,012	17,459,983
Federal Revenues	-	598,135	598,135	-	-	-	-	-	-	598,135
Other State Revenues	263,340	1,092,731	1,356,071	103,856	1,101,391	1,205,247	32,491	47,606	80,097	2,641,415
Other Local Revenues	59,216	251,551	310,767	-	830,771	830,771	-	750	750	1,142,288
TOTAL - REVENUES	8,660,425	2,197,932	10,858,357	6,929,443	1,932,162	8,861,605	2,073,503	48,356	2,121,859	21,841,821
EXPENDITURES										
Certificated Salaries	2,412,843	551,421	2,964,264	2,513,332	872,212	3,385,544	1,058,894	109,082	1,167,976	7,517,784
Certificated Management Salaries	445,493	118,262	563,755	109,019	19,250	128,269	68,075	-	68,075	760,099
Classified Salaries	1,318,171	904,303	2,222,474	611,287	461,083	1,072,370	181,633	20	181,653	3,476,497
Classified Management Salaries	270,339	43,698	314,037	-	80,959	80,959	-	-	-	394,996
Employee Benefits (All)	1,557,667	1,347,951	2,905,618	1,083,838	419,955	1,503,793	374,738	29,907	404,645	4,814,056
Books & Supplies	352,293	364,310	716,603	113,224	198,851	312,075	13,190	11,902	25,092	1,053,770
Other Operating Expenses (Services)	1,120,779	438,601	1,559,380	722,427	1,419,095	2,141,522	449,241	-	449,241	4,150,143
Capital Outlay	-	114,074	114,074	-	-	-	-	-	-	114,074
Other Outgo	155,304	190,052	345,356	-	40,658	40,658	-	11,021	11,021	397,035
Direct Support/Indirect Costs	(634,211)	131,153	(503,058)	241,513	106,937	348,450	91,291	5,482	96,773	(57,835)
TOTAL - EXPENDITURES	6,998,678	4,203,825	11,202,503	5,394,640	3,619,000	9,013,640	2,237,062	167,414	2,404,476	22,620,619
EXCESS (DEFICIENCY)	1,661,747	(2,005,893)	(344,146)	1,534,803	(1,686,838)	(152,035)	(163,559)	(119,058)	(282,617)	(778,798)
OTHER SOURCES/USES										
Transfers In	-	-	-	-	-	-	258,595	-	258,595	258,595
Transfers (Out)	(258,595)	-	(258,595)	-	-	-	-	-	-	(258,595)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(2,005,893)	2,005,893	-	(1,686,838)	1,686,838	-	(119,058)	119,058	-	-
TOTAL - OTHER SOURCES/USES	(2,264,488)	2,005,893	(258,595)	(1,686,838)	1,686,838	-	139,537	119,058	258,595	-
FUND BALANCE INCREASE (DECREASE)	(602,741)	-	(602,741)	(152,035)	-	(152,035)	(24,022)	-	(24,022)	(778,798)
FUND BALANCE										
Beginning Fund Balance	2,167,572	158,542	2,326,114	671,563	17,082	688,645	124,429	1,550	125,979	3,140,737
Ending Balance, June 30	1,564,831	158,542	1,723,373	519,528	17,082	536,610	100,407	1,550	101,957	2,361,939

Denair Unified School District
2025-26 Proposed Budget
Operating Funds Multi-Year Projection

Description	2025-26 Proposed Budget			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	17,204,468	255,515	17,459,983	17,823,782	255,500	18,079,282	18,501,386	255,500	18,756,886
Federal Revenue	0	598,135	598,135	0	598,100	598,100	0	598,100	598,100
State Revenue	399,687	2,241,728	2,641,415	399,700	2,241,700	2,641,400	399,700	2,241,700	2,641,400
Local Revenue	59,216	1,083,072	1,142,288	59,200	1,083,200	1,142,400	59,200	1,083,200	1,142,400
Total Revenues	17,663,371	4,178,450	21,841,821	18,282,682	4,178,500	22,461,182	18,960,286	4,178,500	23,138,786
EXPENDITURES									
Certificated Salaries	6,607,656	1,670,227	8,277,883	6,739,800	1,638,900	8,378,700	6,874,600	1,671,700	8,546,300
Classified Salaries	2,381,430	1,490,063	3,871,493	2,421,900	1,515,400	3,937,300	2,463,100	1,541,200	4,004,300
Benefits	3,016,243	1,797,813	4,814,056	3,001,251	1,786,397	4,787,648	3,057,800	1,816,497	4,874,297
Books and Supplies	478,707	575,063	1,053,770	478,700	575,100	1,053,800	478,700	575,100	1,053,800
Other Services & Oper. Exp	2,292,447	1,857,696	4,150,143	2,292,400	1,857,700	4,150,100	2,292,400	1,857,700	4,150,100
Capital Outlay	0	114,074	114,074	0	0	0	0	0	0
Other Outgo 7xxx	155,304	241,731	397,035	155,300	241,800	397,100	155,300	241,800	397,100
Transfer of Indirect 73xx	(301,407)	243,572	(57,835)	174,968	135,227	310,195	180,913	135,227	316,140
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	14,630,380	7,990,239	22,620,619	15,264,319	7,750,524	23,014,843	15,502,813	7,839,224	23,342,037
Excess / (Deficiency)	3,032,991	(3,811,789)	(778,798)	3,018,363	(3,572,024)	(553,661)	3,457,473	(3,660,724)	(203,251)
OTHER SOURCES/USES									
Transfers In	258,595	0	258,595	378,225	0	378,225	661,146	0	661,146
Transfers Out	(258,595)	0	(258,595)	(378,225)	0	(378,225)	(661,146)	0	(661,146)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(3,811,789)	3,811,789	0	(3,394,851)	3,394,851	0	(3,660,724)	3,660,724	0
Total Financing Sources/Uses	(3,811,789)	3,811,789	0	(3,394,851)	3,394,851	0	(3,660,724)	3,660,724	0
Net Increase (Decrease)	(778,798)	0	(778,798)	(376,488)	(177,173)	(553,661)	(203,251)	0	(203,251)
FUND BALANCE, RESERVES									
Beginning Balance	2,963,564	177,173	3,140,737	2,184,766	177,173	2,361,939	1,808,278	0	1,808,278
Ending Balance	2,184,766	177,173	2,361,939	1,808,278	0	1,808,278	1,605,027	0	1,605,027
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	177,173	177,173	0	0	0	0	0	0
Assigned	300,000	0	300,000	300,000	0	300,000	300,000	0	300,000
Unassigned - REU	915,169	0	915,169	935,723	0	935,723	960,128	0	960,128
Unassigned - Other	965,697	0	965,697	568,655	0	568,655	340,999	0	340,999
Total - Fund Balance	2,184,766	177,173	2,361,939	1,808,278	0	1,808,278	1,605,027	0	1,605,027

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

Denair Unified School District
2025-26 Proposed Budget
2025-26 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	4,568,092	3,248,190	2,197,862	1,685,396	1,097,386	1,177,684	5,763,893	5,041,699	3,816,903	3,417,779	5,909,785	4,910,457		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	495,121	495,121	891,218	891,218	891,218	891,218	891,218	891,218	891,218	891,218	891,218	0	891,221	9,902,425
Property Taxes	8010-8019	0	0	0	0	0	4,453,064	(163,679)	30,230	0	3,237,943	0	0	0	7,557,558
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	149,534	0	0	149,534	0	0	149,534	0	0	149,533	598,135
Other State Revenue	8300-8599	0	0	823,710	0	568,384	577,199	52,274	0	593,903	19,116	6,827	2	0	2,641,415
Other Local Revenue	8600-8799	37,893	57,485	93,285	281,346	119,082	77,870	158,202	140,482	1,838	110,661	29,497	34,647	0	1,142,288
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	100,000	158,595	258,595
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		533,014	552,606	1,808,213	1,322,098	1,578,684	5,999,351	1,087,549	1,061,930	1,486,959	4,408,472	927,542	134,649	1,199,349	22,100,416
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	158,879	604,381	624,808	648,809	679,184	633,803	619,723	637,947	687,065	687,065	687,065	687,065	922,089	8,277,883
Classified Salaries	2000-2999	142,087	290,166	273,935	275,506	298,853	271,754	296,920	286,684	321,335	321,335	321,335	321,335	450,248	3,871,493
Benefits	3000-3999	193,495	303,506	280,526	285,810	296,766	296,204	291,003	297,841	642,226	642,226	642,226	642,227	0	4,814,056
Books & Supplies	4000-4999	26,881	143,859	82,930	415,542	30,487	3,101	42,006	28,256	11,902	52,689	52,689	52,689	110,739	1,053,770
Contracted Services	5000-5999	560,011	260,453	287,022	283,418	192,073	207,257	527,715	1,030,512	192,473	192,473	192,473	192,473	31,790	4,150,143
Capital Outlay	6000-6999	114,074	0	0	0	0	0	0	0	0	0	0	0	0	114,074
Other Outgo (exclude 73XX)	7000-7499	569	569	1,023	1,023	1,023	1,023	51,194	5,486	31,082	31,082	31,082	190,200	51,679	397,035
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	(18,818)	0	0	(10,404)	0	(10,338)	(18,275)	(57,835)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	258,595	258,595
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		1,195,996	1,602,934	1,550,244	1,910,108	1,498,386	1,413,142	1,809,743	2,286,726	1,886,083	1,916,466	1,926,870	2,075,651	1,806,865	22,879,214
D. PRIOR YEAR TRANSACTIONS															(778,798)
Accounts Receivable (Regular)	9200	1,094,777	0	0	0	0	0	0	0	0	0	0	0	0	1,094,777
Accounts Receivable (Due From)	9310	0	0	6,000	0	0	0	0	0	0	0	0	0	0	6,000
Accounts Payable	9500	1,751,697	0	0	0	0	0	0	0	0	0	0	0	0	1,751,697
Accounts Payable (Due To)	9610	0	0	776,435	0	0	0	0	0	0	0	0	0	0	776,435
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		(656,920)	0	(770,435)	0	0	0	0	0	0	0	0	0	0	(1,427,355)
E. NET INCREASE/DECREASE (B-C+D)		(1,319,902)	(1,050,328)	(512,466)	(588,010)	80,298	4,586,209	(722,194)	(1,224,796)	(399,124)	2,492,006	(999,328)	(1,941,002)	(607,516)	(2,206,153)
F. ENDING CASH (A + E)		3,248,190	2,197,862	1,685,396	1,097,386	1,177,684	5,763,893	5,041,699	3,816,903	3,417,779	5,909,785	4,910,457	2,969,455		
G. ENDING CASH, PLUS ACCRUALS															2,361,939

ACTUAL POSTED BALANCE BY TREASURY
**from GLD310 report

3,900.00
2,365,839.22

Denair Unified School District
2025-26 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	2,969,455	2,191,454	1,186,055	1,175,825	494,554	598,876	5,240,019	4,379,999	3,164,201	2,875,672	5,324,990	4,415,989		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	526,086	526,086	946,973	946,973	946,973	946,973	946,973	946,973	946,973	946,973	946,973	993,189	0	10,568,118
Property Taxes	8010-8019	0	0	0	0	0	4,453,055	(163,679)	30,230	0	3,237,937	0	0	0	7,557,543
Property Taxes In-Lieu	8080-8099	(32)	(32)	43	43	43	43	43	43	43	43	43	(46,702)	0	(46,379)
Federal Revenue	8100-8299	0	0	0	149,525	0	0	149,525	0	0	149,525	0	0	149,525	598,100
Other State Revenue	8300-8599	0	0	823,761	0	568,387	577,211	52,336	0	593,887	19,113	6,705	0	0	2,641,400
Other Local Revenue	8600-8799	76,774	82,105	91,946	143,214	98,964	87,751	109,609	104,787	66,964	96,673	74,490	109,123	0	1,142,400
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		602,828	608,159	1,862,723	1,239,755	1,614,367	6,065,033	1,094,807	1,082,033	1,607,867	4,450,264	1,028,211	1,055,610	149,525	22,461,182
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	160,815	611,789	632,453	656,691	687,409	641,488	627,281	645,751	695,386	695,386	695,386	695,386	933,479	8,378,700
Classified Salaries	2000-2999	144,523	295,054	278,623	280,145	303,975	276,409	302,002	291,581	326,767	326,767	326,767	326,767	457,920	3,937,300
Benefits	3000-3999	192,411	301,826	279,017	284,202	295,122	294,615	289,404	296,197	638,738	638,738	638,738	638,640	0	4,787,648
Books & Supplies	4000-4999	26,842	143,836	82,957	415,556	30,462	3,127	42,007	28,284	11,919	52,735	52,735	52,735	110,605	1,053,800
Contracted Services	5000-5999	559,997	260,484	287,036	283,409	192,054	207,228	527,675	1,030,531	192,500	192,500	192,500	192,500	31,686	4,150,100
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	569	569	1,023	1,023	1,023	1,023	51,201	5,487	31,086	31,086	31,086	22,494	219,430	397,100
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	115,257	0	0	63,734	0	63,267	67,937	310,195
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	378,225	378,225
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	378,225	378,225
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		1,085,157	1,613,558	1,561,109	1,921,026	1,510,045	1,423,890	1,954,827	2,297,831	1,896,396	2,000,946	1,937,212	1,991,789	2,577,507	23,771,293
D. PRIOR YEAR TRANSACTIONS															(1,310,111)
Accounts Receivable (Regular)	9200	1,199,349	0	0	0	0	0	0	0	0	0	0	0	0	1,199,349
Accounts Receivable (Due From)	9310	0	0	158,958	0	0	0	0	0	0	0	0	0	0	158,958
Accounts Payable	9500	1,495,021	0	0	0	0	0	0	0	0	0	0	0	0	1,495,021
Accounts Payable (Due To)	9610	0	0	470,802	0	0	0	0	0	0	0	0	0	0	470,802
Current Loan	9610	0	0	258,595	0	0	0	0	0	0	0	0	0	0	258,595
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		(295,672)	(1,005,399)	(311,844)	0	0	0	0	0	0	0	0	0	0	(866,111)
E. NET INCREASE/DECREASE (B-C+D)		(778,001)	(1,005,399)	(10,230)	(681,271)	104,322	4,641,143	(860,020)	(1,215,798)	(288,529)	2,449,318	(909,001)	(936,179)	(2,427,982)	(2,176,222)
F. ENDING CASH (A + E)		2,191,454	1,186,055	1,175,825	494,554	598,876	5,240,019	4,379,999	3,164,201	2,875,672	5,324,990	4,415,989	3,479,810		
G. ENDING CASH, PLUS ACCRUALS															1,051,828

ACTUAL POSTED BALANCE BY TREASURY
**from GLD310 report

3,900.00
1,055,728.22

Denair Unified School District
2025-26 Proposed Budget
General Fund Multi-Year Projection

Description	2025-26 Proposed Budget			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	8,337,869	255,515	8,593,384	8,906,529	255,500	9,162,029	9,519,510	255,500	9,775,010
Federal Revenue	0	598,135	598,135	0	598,100	598,100	0	598,100	598,100
State Revenue	263,340	1,092,731	1,356,071	263,300	1,092,700	1,356,000	263,300	1,092,700	1,356,000
Local Revenue	59,216	251,551	310,767	59,200	251,600	310,800	59,200	251,600	310,800
Total Revenues	8,660,425	2,197,932	10,858,357	9,229,029	2,197,900	11,426,929	9,842,010	2,197,900	12,039,910
EXPENDITURES									
Certificated Salaries (B)	2,858,336	669,683	3,528,019	2,915,500	683,100	3,598,600	2,973,800	696,800	3,670,600
Classified Salaries (C)	1,588,510	948,001	2,536,511	1,615,500	964,100	2,579,600	1,643,000	980,500	2,623,500
Benefits (D)	1,557,667	1,347,951	2,905,618	1,532,951	1,307,297	2,840,248	1,560,800	1,324,897	2,885,697
Books and Supplies (E)	352,293	364,310	716,603	352,300	364,300	716,600	352,300	364,300	716,600
Other Services & Oper. Exp	1,120,779	438,601	1,559,380	1,020,800	438,600	1,459,400	1,020,800	438,600	1,459,400
Capital Outlay	0	114,074	114,074	0	0	0	0	0	0
Other Outgo 7xxx	155,304	190,052	345,356	155,300	190,100	345,400	155,300	190,100	345,400
Transfer of Indirect 73xx	(634,211)	131,153	(503,058)	(193,062)	80,514	(112,548)	(193,062)	80,514	(112,548)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	6,998,678	4,203,825	11,202,503	7,399,289	4,028,011	11,427,300	7,512,938	4,075,711	11,588,649
Excess / (Deficiency)	1,661,747	(2,005,893)	(344,146)	1,829,740	(1,830,111)	(371)	2,329,072	(1,877,811)	451,261
OTHER SOURCES/USES									
Transfers In	0		0	0		0	0		0
Transfers Out	(258,595)		(258,595)	(378,225)		(378,225)	(661,146)		(661,146)
Net Other Sources (Uses)			0			0			0
Contributions to Restricted	(2,005,893)	2,005,893	0	(1,671,569)	1,671,569	0	(1,877,811)	1,877,811	0
Total Financing Sources/Uses	(2,264,488)	2,005,893	(258,595)	(2,049,794)	1,671,569	(378,225)	(2,538,957)	1,877,811	(661,146)
Net Increase (Decrease)	(602,741)	0	(602,741)	(220,054)	(158,542)	(378,596)	(209,885)	0	(209,885)
FUND BALANCE, RESERVES									
Beginning Balance	2,167,572	158,542	2,326,114	1,564,831	158,542	1,723,373	1,344,777	(0)	1,344,777
Ending Balance	1,564,831	158,542	1,723,373	1,344,777	(0)	1,344,777	1,134,892	(0)	1,134,892
Nonspendable (Revolving Cash)	3,900		3,900	3,900		3,900	3,900		3,900
Restricted		158,542	158,542	0	(0)	(0)	0	(0)	(0)
Assigned DHS Gym Roof	300,000		300,000	300,000		300,000	300,000		300,000
Unassigned - REU (J)	458,444		458,444	472,221		472,221	489,992		489,992
Unassigned - Other	802,487	0	802,487	568,656	0	568,656	341,000	0	341,000
Total - Fund Balance	1,564,831	158,542	1,723,373	1,344,777	(0)	1,344,777	1,134,892	(0)	1,134,892

- Notes:
- (A) Based on 2025-26 enrollment projections and past enrollment trends, the District anticipates increase in enrollment by 3.48% in 26-27 and 3.53% in 27-28. The Local Control Funding Formula is estimated to be adjusted by COLA (3.02% in 2026-27 and 3.42% in 2027-28).
 - (B) Step increases were estimated to be approximately 2% 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 26-27 and 27-28. PERS is expected to increase by .09% in 26-27 and an additional 0.90% in 27-28.

**Denair Unified School District
2025-26 Proposed Budget
2025-26 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	2,873,096	1,761,278	1,001,564	768,701	68,370	(272,520)	3,883,320	3,283,616	2,393,893	1,790,039	4,370,936	3,445,473		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	240,829	240,829	433,492	433,492	433,492	433,492	433,492	433,492	433,492	433,492	433,492	433,492	433,494	4,816,580
Property Taxes	8020-8079						4,453,064	(163,679)	30,230		3,237,943				7,557,558
Property Taxes In-Lieu	8080-8099	(189,038)	(189,038)	(340,268)	(340,268)	(340,268)	(340,268)	(340,268)	(340,268)	(340,268)	(340,268)	(340,268)	(340,266)		(3,780,754)
Federal Revenue	8100-8299				149,534			149,534			149,534			149,533	598,135
Other State Revenue	8300-8599			422,883		291,802	296,327	26,837		304,903	9,814	3,505			1,356,071
Other Local Revenue	8600-8799	10,309	15,639	25,379	76,542	32,397	21,185	43,040	38,219	500	30,106	8,025	9,426		310,767
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		62,100	67,430	541,486	319,300	417,423	4,863,800	148,956	161,673	398,627	3,520,621	104,754	(330,840)	583,027	10,858,357
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	67,714	257,586	266,292	276,521	289,467	270,126	264,125	271,892	292,826	292,826	292,826	292,826	392,992.00	3,528,019
Classified Salaries	2000-2999	93,092	190,110	179,476	180,505	195,802	178,047	194,535	187,829	210,531	210,531	210,531	210,531	294,991.00	2,536,511
Benefits	3000-3999	116,788	183,187	169,317	172,506	179,119	178,780	175,641	179,768	387,628	387,628	387,628	387,628		2,905,618
Books & Supplies	4000-4999	18,280	97,829	56,395	282,584	20,732	2,109	28,566	19,215	8,094	35,830	35,830	35,830	75,309	716,603
Contracted Services	5000-5999	210,419	97,863	107,846	106,492	72,170	77,875	198,284	387,206	72,320	72,320	72,320	72,320	11,945.00	1,559,380
Capital Outlay	6000-6999	114,074													114,074
Other Outgo (exclude 73XX)	7000-7499	569	569	1,023	1,023	1,023	1,023	51,194	5,486	31,082	31,082	31,082	190,200		345,356
Other Outgo - Indirect Costs	73XX							(163,685)			(90,493)		(89,922)	(158,958.00)	(503,058)
Interfund Transfers Out	7600-7629													258,595	258,595
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		620,936	827,144	780,349	1,019,631	758,313	707,960	748,660	1,051,396	1,002,481	939,724	1,030,217	1,099,413	874,874	11,461,098
D. PRIOR YEAR TRANSACTIONS															(602,741)
Accounts Receivable (Regular)	9200	503,064													503,064
Accounts Receivable (Due From)	9310			6,000											6,000
Accounts Payable	9500	1,056,046													1,056,046
Accounts Payable (Due To)	9610														0
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(552,982)	0	6,000	0	0	0	0	0	0	0	0	0	0	(546,982)
E. NET INCREASE/DECREASE (B-C+D)		(1,111,818)	(759,714)	(232,863)	(700,331)	(340,890)	4,155,840	(599,704)	(889,723)	(603,854)	2,580,897	(925,463)	(1,430,253)	(291,847)	(1,149,723)
F. ENDING CASH (A + E)		1,761,278	1,001,564	768,701	68,370	(272,520)	3,883,320	3,283,616	2,393,893	1,790,039	4,370,936	3,445,473	2,015,220		
G. ENDING CASH, PLUS ACCRUALS															1,723,373

ACTUAL POSTED BALANCE BY TREASURY

1,723,373.05

**from GLD310 report

0

**Denair Unified School District
2025-26 Proposed Budget
2026-27 General Fund Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	2,015,220	1,419,864	690,599	405,607	(241,434)	(531,617)	3,675,965	3,008,440	2,190,139	1,641,368	4,207,104	3,336,741		
B. RECEIPTS	N/A														
General Purpose (LCFF)															
State Aid & EPA	8020-8079	264,256	264,256	475,660	475,660	475,660	475,660	475,660	475,660	475,660	475,660	475,660	522,042		5,331,494
Property Taxes	8010-8019	0	0	0	0	0	4,453,055	(163,679)	30,230	0	3,237,937	0			7,557,543
Property Taxes In-Lieu	8080-8099	(184,032)	(184,032)	(331,257)	(331,257)	(331,257)	(331,257)	(331,257)	(331,257)	(331,257)	(331,257)	(331,257)	(377,631)		(3,727,008)
Federal Revenue	8100-8299	0	0	0	149,525	0	0	149,525	0	0	149,525			149,525	598,100
Other State Revenue	8300-8599	0	0	422,861	0	291,787	296,311	26,836	0	304,887	9,813	3,505	0		1,356,000
Other Local Revenue	8600-8799	10,310	15,641	25,382	76,550	32,400	21,187	43,045	38,223	500	30,109	8,026	9,427		310,800
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		90,534	95,865	592,646	370,478	468,590	4,914,956	200,130	212,856	449,790	3,571,787	155,934	153,838	149,525	11,426,929
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	69,069	262,739	271,619	282,053	295,258	275,530	269,409	277,331	298,684	298,684	298,684	298,684	400,856	3,598,600
Classified Salaries	2000-2999	94,673	193,339	182,525	183,571	199,128	181,072	197,840	191,020	214,107	214,107	214,107	214,107	300,004	2,579,600
Benefits	3000-3999	114,161	179,066	165,508	168,625	175,089	174,758	171,689	175,724	378,907	378,907	378,907	378,907		2,840,248
Books & Supplies	4000-4999	18,280	97,829	56,395	282,583	20,732	2,109	28,566	19,215	8,094	35,830	35,830	35,830	75,307	716,600
Contracted Services	5000-5999	196,928	91,588	100,931	99,664	67,543	72,882	185,571	362,380	67,683	67,683	67,683	67,683	11,181	1,459,400
Capital Outlay	6000-6999													0	0
Other Outgo (exclude 73XX)	7000-7499	569	569	1,023	1,023	1,023	1,023	51,201	5,487	31,086	31,086	31,086	22,494	167,730	345,400
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	(36,621)	0	0	(20,246)	0	(20,118)	(35,563)	(112,548)
Interfund Transfers Out	7600-7629													378,225	378,225
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		493,680	825,130	778,001	1,017,519	758,773	707,374	867,655	1,031,157	998,561	1,006,051	1,026,297	997,587	1,297,740	11,805,525
D. PRIOR YEAR TRANSACTIONS															(378,596)
Accounts Receivable (Regular)	9200	583,027													583,027
Accounts Receivable (Due From)	9310			158,958											158,958
Accounts Payable	9500	775,237													775,237
Accounts Payable (Due To)	9610			258,595											258,595
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(192,210)	0	(99,637)	0	0	0	0	0	0	0	0	0	0	(291,847)
E. NET INCREASE/DECREASE (B-C+D)		(595,356)	(729,265)	(284,992)	(647,041)	(290,183)	4,207,582	(667,525)	(818,301)	(548,771)	2,565,736	(870,363)	(843,749)	(1,148,215)	(670,443)
F. ENDING CASH (A + E)		1,419,864	690,599	405,607	(241,434)	(531,617)	3,675,965	3,008,440	2,190,139	1,641,368	4,207,104	3,336,741	2,492,992		
G. ENDING CASH, PLUS ACCRUALS															1,344,777

ACTUAL POSTED BALANCE BY TREASURY

1,344,777.05

0

Denair Unified School District

2025-26 Proposed Budget

Denair Elementary Charter Academy Multi-Year Projection

Description	2025-26 Proposed Budget			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	6,825,587	0	6,825,587	6,733,247	0	6,733,247	6,783,579	0	6,783,579
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	103,856	1,101,391	1,205,247	103,900	1,101,400	1,205,300	103,900	1,101,400	1,205,300
Local Revenue	0	830,771	830,771	0	830,800	830,800	0	830,800	830,800
Total Revenues	6,929,443	1,932,162	8,861,605	6,837,147	1,932,200	8,769,347	6,887,479	1,932,200	8,819,679
EXPENDITURES									
Certificated Salaries (C)	2,622,351	891,462	3,513,813	2,674,800	844,500	3,519,300	2,728,300	861,400	3,589,700
Classified Salaries (D)	611,287	542,042	1,153,329	621,700	551,300	1,173,000	632,300	560,700	1,193,000
Benefits	1,083,838	419,955	1,503,793	1,077,800	441,100	1,518,900	1,098,700	453,100	1,551,800
Books and Supplies	113,224	198,851	312,075	113,200	198,900	312,100	113,200	198,900	312,100
Other Services & Oper. Exp	722,427	1,419,095	2,141,522	722,400	1,419,100	2,141,500	722,400	1,419,100	2,141,500
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	40,658	40,658	0	40,700	40,700	0	40,700	40,700
Transfer of Indirect 73xx	241,513	106,937	348,450	255,300	52,447	307,747	259,550	52,447	311,997
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	5,394,640	3,619,000	9,013,640	5,465,200	3,548,047	9,013,247	5,554,450	3,586,347	9,140,797
Excess / (Deficiency)	1,534,803	(1,686,838)	(152,035)	1,371,947	(1,615,847)	(243,900)	1,333,029	(1,654,147)	(321,118)
OTHER SOURCES/USES									
Transfers In	0	0	0	67,820	0	67,820	326,220	0	326,220
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	(1,686,838)	1,686,838	0	(1,598,766)	1,598,766	0	(1,654,147)	1,654,147	0
Total Financing Sources/Uses	(1,686,838)	1,686,838	0	(1,530,946)	1,598,766	67,820	(1,327,927)	1,654,147	326,220
Net Increase (Decrease)	(152,035)	0	(152,035)	(158,999)	(17,081)	(176,080)	5,102	0	5,102
FUND BALANCE, RESERVES									
Beginning Balance	671,563	17,082	688,645	519,528	17,082	536,610	360,529	1	360,530
Ending Balance	519,528	17,082	536,610	360,529	1	360,530	365,631	1	365,632
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	17,082	17,082	0	1	1	0	1	1
Assigned One-time Carrvovers	0	0	0	0	0	0	0	0	0
Unassigned - REU (H)	360,546	0	360,546	360,530	0	360,530	365,632	0	365,632
Unassigned - Other	158,982	0	158,982	(1)	0	(1)	(1)	0	(1)
Total - Fund Balance	519,528	17,082	536,610	360,529	1	360,530	365,631	1	365,632

Notes:

- (A) Based on 2025-26 enrollment projections and past enrollment trends, the DECA anticipates decrease in enrollment by 3.49% in 26-27 and 3.24% in 27-28. The Local Control Funding Formula is estimated to be adjusted by COLA (3.02% in 2026-27 and 3.42% in 2027-28).
- (B) Step increases were estimated to be approximately 2% 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 26-27 and 27-28. PERS is expected to increase by .09% in 26-27 and an additional 0.90% in 27-28.

Denair Unified School District
2025-26 Proposed Budget
2025-26 Denair Elementary Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	1,294,238	1,211,294	979,583	809,503	912,353	1,294,437	1,678,357	1,591,028	1,318,139	1,513,937	1,451,851	1,387,810		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	193,245	193,245	347,841	347,841	347,841	347,841	347,841	347,841	347,841	347,841	347,841		347,842	3,864,901
Property Taxes In-Lieu	8080-8099	148,035	148,035	266,462	266,462	266,462	266,462	266,462	266,462	266,462	266,462	266,462	266,458		2,960,686
Federal Revenue	8100-8299	0	0	0	0	0	0	0	0	0	0	0			0
Other State Revenue	8300-8599	0	0	375,849	0	259,347	263,369	23,852	0	270,991	8,722	3,115	2		1,205,247
Other Local Revenue	8600-8799	27,559	41,808	67,845	204,619	86,607	56,634	115,058	102,171	1,337	80,482	21,453	25,198		830,771
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		368,839	383,088	1,057,997	818,922	960,257	934,306	753,213	716,474	886,631	703,507	638,871	291,658	347,842	8,861,605
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	67,441	256,549	265,220	275,408	288,301	269,038	263,061	270,797	291,647	291,647	291,647	291,647	391,410.00	3,513,813
Classified Salaries	2000-2999	42,328	86,441	81,606	82,074	89,029	80,956	88,453	85,404	95,727	95,727	95,727	95,727	134,130.00	1,153,329
Benefits	3000-3999	60,443	94,808	87,629	89,280	92,702	92,527	90,902	93,038	200,616	200,616	200,616	200,616		1,503,793
Books & Supplies	4000-4999	7,961	42,604	24,560	123,063	9,029	918	12,440	8,368	3,525	15,604	15,604	15,604	32,795.00	312,075
Contracted Services	5000-5999	288,972	134,397	148,107	146,247	99,112	106,947	272,307	531,756	99,318	99,318	99,318		16,405.00	2,141,522
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0		0
Other Outgo (exclude 73XX)	7000-7499												0	40,658	40,658
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	113,379	0	62,681	0	62,286	110,104		348,450
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		467,145	614,799	607,122	716,072	578,173	550,386	840,542	989,363	690,833	765,593	702,912	765,198	725,502	9,013,640
D. PRIOR YEAR TRANSACTIONS															(152,035)
Accounts Receivable (Regular)	9200	480,435													480,435
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	465,073													465,073
Accounts Payable (Due To)	9610			620,955											620,955
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		15,362	0	(620,955)	0	0	0	0	0	0	0	0	0	0	(605,593)
E. NET INCREASE/DECREASE (B-C+D)		(82,944)	(231,711)	(170,080)	102,850	382,084	383,920	(87,329)	(272,889)	195,798	(62,086)	(64,041)	(473,540)	(377,660)	(757,628)
F. ENDING CASH (A + E)		1,211,294	979,583	809,503	912,353	1,294,437	1,678,357	1,591,028	1,318,139	1,513,937	1,451,851	1,387,810	914,270		
G. ENDING CASH, PLUS ACCRUALS															536,610

ACTUAL POSTED BALANCE BY TREASURY
 **from GLD310 report

536,609.59
 0

Denair Unified School District
2025-26 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
A. BEGINNING CASH	9110	914,270	638,294	423,760	695,162	648,832	999,637	1,382,398	1,235,403	915,706	1,164,248	1,075,730	1,044,192		
B. RECEIPTS	N/A														
General Purpose (LCFF)															
State Aid & EPA	8010-8019	194,730	194,730	350,513	350,513	350,513	350,513	350,513	350,513	350,513	350,513	350,513	350,513		3,894,592
Property Taxes In-Lieu	8080-8099	141,900	141,900	255,500	255,500	255,500	255,500	255,500	255,500	255,500	255,500	255,500	255,355		2,838,655
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599	0	0	375,900	0	259,400	263,400	23,900	0	271,000	8,700	3,000			1,205,300
Other Local Revenue	8600-8799	66,464	66,464	66,464	66,464	66,464	66,464	66,464	66,464	66,464	66,464	66,464	99,696	0	830,800
Interfund Transfers In	8910-8929													67,820	67,820
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		403,094	403,094	1,048,377	672,477	931,877	935,877	696,377	672,477	943,477	681,177	675,477	705,566	67,820	8,837,167
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	67,546	256,950	265,634	275,838	288,751	269,458	263,472	271,220	292,102	292,102	292,102	292,102	392,023.00	3,519,300
Classified Salaries	2000-2999	43,050	87,915	82,998	83,474	90,547	82,337	89,962	86,861	97,360	97,360	97,360	97,360	136,416.00	1,173,000
Benefits	3000-3999	61,050	95,760	88,509	90,177	93,633	93,457	91,815	93,973	202,631	202,631	202,631	202,633		1,518,900
Books & Supplies	4000-4999	7,962	42,607	24,562	123,073	9,030	918	12,441	8,369	3,525	15,605	15,605	15,605	32,798.00	312,100
Contracted Services	5000-5999	288,969	134,396	148,105	146,245	99,111	106,946	272,304	531,751	99,317	99,317	99,317	99,317	16,405	2,141,500
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo (exclude 73XX)	7000-7499	0	0	0	0	0	0	0	0	0	0	0	0	40,700	40,700
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	113,378	0	0	62,680	0	62,285	69,404	307,747
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		468,577	617,628	609,808	718,807	581,072	553,116	843,372	992,174	694,935	769,695	707,015	769,302	687,746	9,013,247
D. PRIOR YEAR TRANSACTIONS															(176,080)
Accounts Receivable (Regular)	9200	347,842													347,842
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	558,335													558,335
Accounts Payable (Due To)	9610			167,167											167,167
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(210,493)	0	(167,167)	0	0	0	0	0	0	0	0	0	0	(377,660)
E. NET INCREASE/DECREASE (B-C+D)		(275,976)	(214,534)	271,402	(46,330)	350,805	382,761	(146,995)	(319,697)	248,542	(88,518)	(31,538)	(63,736)	(619,926)	(553,740)
F. ENDING CASH (A + E)		638,294	423,760	695,162	648,832	999,637	1,382,398	1,235,403	915,706	1,164,248	1,075,730	1,044,192	980,456		
G. ENDING CASH, PLUS ACCRUALS															360,530

ACTUAL POSTED BALANCE BY TREASURY
 **from GLD310 report

360,529.59
 (0)

Denair Unified School District

2025-26 Proposed Budget

Denair Charter Academy Multi-Year Projection

Description	2025-26 Proposed Budget			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,041,012	0	2,041,012	2,184,006	0	2,184,006	2,198,297	0	2,198,297
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	32,491	47,606	80,097	32,500	47,600	80,100	32,500	47,600	80,100
Local Revenue	0	750	750	0	800	800	0	800	800
Total Revenues	2,073,503	48,356	2,121,859	2,216,506	48,400	2,264,906	2,230,797	48,400	2,279,197
EXPENDITURES									
Certificated Salaries (B)	1,126,969	109,082	1,236,051	1,149,500	111,300	1,260,800	1,172,500	113,500	1,286,000
Classified Salaries (C)	181,633	20	181,653	184,700	0	184,700	187,800	0	187,800
Benefits (D)	374,738	29,907	404,645	390,500	38,000	428,500	398,300	38,500	436,800
Books and Supplies	13,190	11,902	25,092	13,200	11,900	25,100	13,200	11,900	25,100
Other Services & Oper. Exp	449,241	0	449,241	549,200	0	549,200	549,200	0	549,200
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	11,021	11,021	0	11,000	11,000	0	11,000	11,000
Transfer of Indirect 73xx	91,291	5,482	96,773	112,730	2,266	114,996	114,425	2,266	116,691
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,237,062	167,414	2,404,476	2,399,830	174,466	2,574,296	2,435,425	177,166	2,612,591
Excess / (Deficiency)	(163,559)	(119,058)	(282,617)	(183,324)	(126,066)	(309,390)	(204,628)	(128,766)	(333,394)
OTHER SOURCES/USES									
Transfers In	258,595	0	258,595	310,405	0	310,405	334,926	0	334,926
Transfers Out (E)	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	(119,058)	119,058	0	(124,516)	124,516	0	(128,766)	128,766	0
Total Financing Sources/Uses	139,537	119,058	258,595	185,889	124,516	310,405	206,160	128,766	334,926
Net Increase (Decrease)	(24,022)	0	(24,022)	2,565	(1,550)	1,015	1,532	0	1,532
FUND BALANCE, RESERVES									
Beginning Balance	124,429	1,550	125,979	100,407	1,550	101,957	102,972	(0)	102,972
Ending Balance	100,407	1,550	101,957	102,972	(0)	102,972	104,504	(0)	104,504
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	1,550	1,550	0	(0)	(0)	0	(0)	(0)
Assigned One-time Carryovers	0	0	0	0	0	0	0	0	0
Unassigned - REU (J)	96,179	0	96,179	102,972	0	102,972	104,504	0	104,504
Unassigned - Other	4,228	0	4,228	(0)	0	(0)	(0)	0	(0)
Total - Fund Balance	100,407	1,550	101,957	102,972	(0)	102,972	104,504	(0)	104,504

Notes:

- (A) Based on 2025-26 enrollment projections and past enrollment trends, the DCA anticipates a increase in enrollment by 2.94% in 26-27 and a decrease in enrollment by .71% in 27-28. The Local Control Funding Formula is estimated to be adjusted by COLA (3.02% in 2026-27 and 3.42% in 2027-28).
- (B) Step increases were estimated to be approximately 2% 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 26-27 and 27-28. PERS is expected to increase by .09% in 26-27 and an additional 0.90% in 27-28.

Denair Unified School District
2025-26 Proposed Budget
2025-26 Denair Charter Academy Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	400,759	275,619	216,716	107,193	116,664	155,768	202,217	167,056	104,872	113,804	86,999	77,175		
B. RECEIPTS	N/A														
General Purpose (LCFF)															
State Aid & EPA	8010-8019	61,047	61,047	109,885	109,885	109,885	109,885	109,885	109,885	109,885	109,885	109,885		109,885	1,220,944
Property Taxes In-Lieu	8080-8099	41,003	41,003	73,806	73,806	73,806	73,806	73,806	73,806	73,806	73,806	73,806	73,808		820,068
Federal Revenue	8100-8299	0	0	0	0	0	0	0	0	0	0	0			0
Other State Revenue	8300-8599	0	0	24,978	0	17,235	17,503	1,585	0	18,009	580	207			80,097
Other Local Revenue	8600-8799	25	38	61	185	78	51	104	92	1	73	19	23		750
Interfund Transfers In	8910-8929												100,000	158,595	258,595
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		102,075	102,088	208,730	183,876	201,004	201,245	185,380	183,783	201,701	184,344	183,917	173,831	268,480	2,380,454
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	23,724	90,246	93,296	96,880	101,416	94,639	92,537	95,258	102,592	102,592	102,592	102,592	137,687.00	1,236,051
Classified Salaries	2000-2999	6,667	13,615	12,853	12,927	14,022	12,751	13,932	13,451	15,077	15,077	15,077	15,077	21,127.00	181,653
Benefits	3000-3999	16,264	25,511	23,580	24,024	24,945	24,897	24,460	25,035	53,982	53,982	53,982	53,983		404,645
Books & Supplies	4000-4999	640	3,426	1,975	9,895	726	74	1,000	673	283	1,255	1,255	1,255	2,635.00	25,092
Contracted Services	5000-5999	60,620	28,193	31,069	30,679	20,791	22,435	57,124	111,550	20,835	20,835	20,835	20,835	3,440.00	449,241
Capital Outlay	6000-6999													-	0
Other Outgo (exclude 73XX)	7000-7499													11,021.00	11,021
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	31,488	0	0	17,408	0	17,298	30,579.00	96,773
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		107,915	160,991	162,773	174,405	161,900	154,796	220,541	245,967	192,769	211,149	193,741	211,040	206,489	2,404,476
D. PRIOR YEAR TRANSACTIONS															(24,022)
Accounts Receivable (Regular)	9200	111,278													111,278
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	230,578													230,578
Accounts Payable (Due To)	9610			155,480											155,480
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		(119,300)	0	(155,480)	0	0	0	0	0	0	0	0	0	0	(274,780)
E. NET INCREASE/DECREASE (B-C+D)		(125,140)	(58,903)	(109,523)	9,471	39,104	46,449	(35,161)	(62,184)	8,932	(26,805)	(9,824)	(37,209)	61,991	(298,802)
F. ENDING CASH (A + E)		275,619	216,716	107,193	116,664	155,768	202,217	167,056	104,872	113,804	86,999	77,175	39,966		
G. ENDING CASH, PLUS ACCRUALS															101,957

ACTUAL POSTED BALANCE BY TREASURY

**from GLD310 report

101,956.58

(0)

Denair Unified School District
2025-26 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	39,966	133,297	71,697	75,057	87,157	130,857	181,657	136,157	58,357	70,057	42,157	35,057		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	67,100	67,100	120,800	120,800	120,800	120,800	120,800	120,800	120,800	120,800	120,800	120,632		1,342,032
Property Taxes In-Lieu	8080-8099	42,100	42,100	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,574		841,974
Federal Revenue	8100-8299														0
Other State Revenue	8300-8599	0	0	25,000	0	17,200	17,500	1,600	0	18,000	600	200			80,100
Other Local Revenue	8600-8799	0	0	100	200	100	100	100	100	0	100	0	0		800
Interfund Transfers In	8910-8929													310,405	310,405
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		109,200	109,200	221,700	196,800	213,900	214,200	198,300	196,700	214,600	197,300	196,800	196,206	310,405	2,575,311
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	24,200	92,100	95,200	98,800	103,400	96,500	94,400	97,200	104,600	104,600	104,600	104,600	140,600	1,260,800
Classified Salaries	2000-2999	6,800	13,800	13,100	13,100	14,300	13,000	14,200	13,700	15,300	15,300	15,300	15,300	21,500	184,700
Benefits	3000-3999	17,200	27,000	25,000	25,400	26,400	26,400	25,900	26,500	57,200	57,200	57,200	57,100		428,500
Books & Supplies	4000-4999	600	3,400	2,000	9,900	700	100	1,000	700	300	1,300	1,300	1,300	2,500	25,100
Contracted Services	5000-5999	74,100	34,500	38,000	37,500	25,400	27,400	69,800	136,400	25,500	25,500	25,500	25,500	4,100	549,200
Capital Outlay	6000-6999														0
Other Outgo (exclude 73XX)	7000-7499													11,000	11,000
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	38,500	0	0	21,300	0	21,100	34,096	114,996
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		122,900	170,800	173,300	184,700	170,200	163,400	243,800	274,500	202,900	225,200	203,900	224,900	213,796	2,574,296
D. PRIOR YEAR TRANSACTIONS															1,015
Accounts Receivable (Regular)	9200	268,480													268,480
Accounts Receivable (Due From)	9310														0
Accounts Payable	9500	161,449													161,449
Accounts Payable (Due To)	9610			45,040											45,040
Current Loan	9610														0
Deferred Revenue	9650														0
TOTAL PRIOR YEAR TRANSACTIONS		107,031	0	(45,040)	0	0	0	0	0	0	0	0	0	0	61,991
E. NET INCREASE/DECREASE (B-C+D)		93,331	(61,600)	3,360	12,100	43,700	50,800	(45,500)	(77,800)	11,700	(27,900)	(7,100)	(28,694)	96,609	63,006
F. ENDING CASH (A + E)		133,297	71,697	75,057	87,157	130,857	181,657	136,157	58,357	70,057	42,157	35,057	6,363		
G. ENDING CASH, PLUS ACCRUALS															102,972

ACTUAL POSTED BALANCE BY TREASURY
 **from GLD310 report

102,971.58
 (0)

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	G	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,440,902.00	255,515.00	15,696,417.00	15,163,456.00	255,515.00	15,418,971.00	-1.8%
2) Federal Revenue		8100-8299	0.00	752,115.00	752,115.00	0.00	598,135.00	598,135.00	-20.5%
3) Other State Revenue		8300-8599	385,773.00	2,321,680.00	2,707,453.00	367,196.00	2,194,122.00	2,561,318.00	-5.4%
4) Other Local Revenue		8600-8799	395,346.00	1,702,040.00	2,097,386.00	59,216.00	1,082,322.00	1,141,538.00	-45.6%
5) TOTAL, REVENUES			16,222,021.00	5,031,350.00	21,253,371.00	15,589,868.00	4,130,094.00	19,719,962.00	-7.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,732,893.00	1,881,583.00	7,614,476.00	5,480,687.00	1,561,145.00	7,041,832.00	-7.5%
2) Classified Salaries		2000-2999	2,166,326.00	1,665,264.00	3,831,590.00	2,199,797.00	1,490,043.00	3,689,840.00	-3.7%
3) Employee Benefits		3000-3999	2,582,190.52	1,989,962.00	4,572,152.52	2,641,505.00	1,767,906.00	4,409,411.00	-3.6%
4) Books and Supplies		4000-4999	482,478.00	731,583.00	1,214,061.00	465,517.00	563,161.00	1,028,678.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	1,700,757.00	2,259,898.00	3,960,655.00	1,843,206.00	1,857,696.00	3,700,902.00	-6.6%
6) Capital Outlay		6000-6999	6.00	936,296.00	936,302.00	0.00	114,074.00	114,074.00	-87.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	153,021.00	185,942.00	338,963.00	155,304.00	230,710.00	386,014.00	13.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(369,220.00)	223,509.00	(145,711.00)	(392,698.00)	238,090.00	(154,608.00)	6.1%
9) TOTAL, EXPENDITURES			12,448,451.52	9,874,037.00	22,322,488.52	12,393,318.00	7,822,825.00	20,216,143.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,773,569.48	(4,842,687.00)	(1,069,117.52)	3,196,550.00	(3,692,731.00)	(496,181.00)	-53.6%
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	0.00	0.00	0.00	258,595.00	0.00	258,595.00	New
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	(3,856,911.00)	3,856,911.00	0.00	(3,692,731.00)	3,692,731.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,856,911.00)	3,856,911.00	0.00	(3,951,326.00)	3,692,731.00	(258,595.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,341.52)	(985,776.00)	(1,069,117.52)	(754,776.00)	0.00	(754,776.00)	-29.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,922,476.79	1,161,399.37	4,083,876.16	2,839,135.27	175,623.37	3,014,758.64	-26.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			2,922,476.79	1,161,399.37	4,083,876.16	2,839,135.27	175,623.37	3,014,758.64	-26.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,922,476.79	1,161,399.37	4,083,876.16	2,839,135.27	175,623.37	3,014,758.64	-26.2%
2) Ending Balance, June 30 (E + F1e)			2,839,135.27	175,623.37	3,014,758.64	2,084,359.27	175,623.37	2,259,982.64	-25.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	175,623.37	175,623.37	0.00	175,623.37	175,623.37	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	892,900.00	0.00	892,900.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	1,942,335.27	0.00	1,942,335.27	2,084,359.27	0.00	2,084,359.27	7.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,926,894.81	(1,540,300.40)	5,386,594.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	(132,966.85)	0.00	(132,966.85)				
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	25,690.00	62,007.90	87,697.90				
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				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,823,517.96	(1,478,292.50)	5,345,225.46				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	42,485.48	3,237.04	45,722.52				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			42,485.48	3,237.04	45,722.52				
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)			6,781,032.48	(1,481,529.54)	5,299,502.94				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,320,877.00	0.00	7,320,877.00	7,784,913.00	0.00	7,784,913.00	6.3%
Education Protection Account State Aid - Current Year		8012	842,823.00	0.00	842,823.00	896,568.00	0.00	896,568.00	6.4%
State Aid - Prior Years		8019	(1,567.00)	0.00	(1,567.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	61,695.00	0.00	61,695.00	63,874.00	0.00	63,874.00	3.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6,174.00	0.00	6,174.00	2,947.00	0.00	2,947.00	-52.3%
County & District Taxes									
Secured Roll Taxes		8041	7,916,118.00	0.00	7,916,118.00	7,127,381.00	0.00	7,127,381.00	-10.0%
Unsecured Roll Taxes		8042	416,900.00	0.00	416,900.00	404,910.00	0.00	404,910.00	-2.9%
Prior Years' Taxes		8043	13,137.00	0.00	13,137.00	13,137.00	0.00	13,137.00	0.0%
Supplemental Taxes		8044	230,440.00	0.00	230,440.00	226,919.00	0.00	226,919.00	-1.5%
Education Revenue Augmentation Fund (ERAF)		8045	(672,605.00)	0.00	(672,605.00)	(682,027.00)	0.00	(682,027.00)	1.4%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	144,902.00	0.00	144,902.00	144,902.00	0.00	144,902.00	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			16,278,894.00	0.00	16,278,894.00	15,983,524.00	0.00	15,983,524.00	-1.8%
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	(837,992.00)	0.00	(837,992.00)	(820,068.00)	0.00	(820,068.00)	-2.1%
Property Taxes Transfers		8097	0.00	255,515.00	255,515.00	0.00	255,515.00	255,515.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,440,902.00	255,515.00	15,696,417.00	15,163,456.00	255,515.00	15,418,971.00	-1.8%
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	248,170.00	248,170.00	0.00	235,518.00	235,518.00	-5.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		296,991.00	296,991.00		256,812.00	256,812.00	-13.5%
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		41,782.00	41,782.00		41,062.00	41,062.00	-1.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		35,949.00	35,949.00		35,949.00	35,949.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		23,123.00	23,123.00		22,657.00	22,657.00	-2.0%
Career and Technical Education	3500-3599	8290		6,100.00	6,100.00		6,137.00	6,137.00	0.6%
All Other Federal Revenue	All Other	8290	0.00	100,000.00	100,000.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	752,115.00	752,115.00	0.00	598,135.00	598,135.00	-20.5%
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	41,956.00	0.00	41,956.00	42,209.00	0.00	42,209.00	0.6%
Lottery - Unrestricted and Instructional Materials		8560	213,656.00	98,395.00	312,051.00	200,359.00	86,018.00	286,377.00	-8.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		627,723.00	627,723.00		1,095,539.00	1,095,539.00	74.5%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		359,013.00	359,013.00		0.00	0.00	-100.0%
Arts and Music in Schools (Prop 28)	6770	8590		184,930.00	184,930.00		184,930.00	184,930.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	130,161.00	1,051,619.00	1,181,780.00	124,628.00	827,635.00	952,263.00	-19.4%
TOTAL, OTHER STATE REVENUE			385,773.00	2,321,680.00	2,707,453.00	367,196.00	2,194,122.00	2,561,318.00	-5.4%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,800.00	0.00	4,800.00	0.00	0.00	0.00	-100.0%
Interest		8660	15,325.00	0.00	15,325.00	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	4,000.00	4,000.00	0.00	24,500.00	24,500.00	512.5%
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	375,221.00	738,625.00	1,113,846.00	59,216.00	59,000.00	118,216.00	-89.4%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		81,848.00	81,848.00		99,026.00	99,026.00	21.0%
From County Offices	6500	8792		877,567.00	877,567.00		899,796.00	899,796.00	2.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			395,346.00	1,702,040.00	2,097,386.00	59,216.00	1,082,322.00	1,141,538.00	-45.6%
TOTAL, REVENUES			16,222,021.00	5,031,350.00	21,253,371.00	15,589,868.00	4,130,094.00	19,719,962.00	-7.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,680,458.00	1,219,048.00	5,899,506.00	4,509,460.00	1,102,443.00	5,611,903.00	-4.9%
Certificated Pupil Support Salaries		1200	499,814.00	328,793.00	828,607.00	416,715.00	321,190.00	737,905.00	-10.9%
Certificated Supervisors' and Administrators' Salaries		1300	552,621.00	295,877.00	848,498.00	554,512.00	137,512.00	692,024.00	-18.4%
Other Certificated Salaries		1900	0.00	37,865.00	37,865.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			5,732,893.00	1,881,583.00	7,614,476.00	5,480,687.00	1,561,145.00	7,041,832.00	-7.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	418,417.00	957,667.00	1,376,084.00	336,132.00	795,299.00	1,131,431.00	-17.8%
Classified Support Salaries		2200	532,709.00	357,684.00	890,393.00	581,036.00	284,973.00	866,009.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	212,540.00	46,092.00	258,632.00	270,339.00	124,657.00	394,996.00	52.7%
Clerical, Technical and Office Salaries		2400	823,611.00	85,849.00	909,460.00	776,896.00	81,881.00	858,777.00	-5.6%
Other Classified Salaries		2900	179,049.00	217,972.00	397,021.00	235,394.00	203,233.00	438,627.00	10.5%
TOTAL, CLASSIFIED SALARIES			2,166,326.00	1,665,264.00	3,831,590.00	2,199,797.00	1,490,043.00	3,689,840.00	-3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,008,809.00	1,028,080.00	2,036,889.00	1,041,859.00	1,000,145.00	2,042,004.00	0.3%
PERS		3201-3202	545,666.00	458,110.00	1,003,776.00	589,976.00	399,042.00	989,018.00	-1.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	253,111.00	246,933.00	500,044.00	247,381.00	135,446.00	382,827.00	-23.4%
Unemployment Insurance		3401-3402	569,262.00	213,673.00	782,935.00	568,049.00	201,853.00	769,902.00	-1.7%
Workers' Compensation		3501-3502	5,605.40	1,975.00	7,580.40	3,825.00	1,491.00	5,316.00	-29.9%
OPEB, Allocated		3601-3602	75,234.12	36,714.00	111,948.12	65,912.00	25,452.00	91,364.00	-18.4%
OPEB, Active Employees		3701-3702	74,841.00	0.00	74,841.00	74,841.00	0.00	74,841.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	49,662.00	4,477.00	54,139.00	49,662.00	4,477.00	54,139.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,582,190.52	1,989,962.00	4,572,152.52	2,641,505.00	1,767,906.00	4,409,411.00	-3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	46,969.00	131,702.00	178,671.00	76,696.00	74,927.00	151,623.00	-15.1%
Books and Other Reference Materials		4200	17,011.00	23,674.00	40,685.00	9,065.00	15,335.00	24,400.00	-40.0%
Materials and Supplies		4300	358,820.00	506,752.00	865,572.00	311,952.00	415,421.00	727,373.00	-16.0%
Noncapitalized Equipment		4400	59,678.00	59,229.00	118,907.00	67,804.00	57,478.00	125,282.00	5.4%
Food		4700	0.00	10,226.00	10,226.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			482,478.00	731,583.00	1,214,061.00	465,517.00	563,161.00	1,028,678.00	-15.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	396,132.00	1,645,511.00	2,041,643.00	421,266.00	1,417,196.00	1,838,462.00	-10.0%
Travel and Conferences		5200	53,434.00	138,970.00	192,404.00	63,379.00	58,442.00	121,821.00	-36.7%
Dues and Memberships		5300	28,012.00	11,139.00	39,151.00	35,768.00	8,103.00	43,871.00	12.1%
Insurance		5400 - 5450	288,076.00	0.00	288,076.00	389,867.00	0.00	389,867.00	35.3%
Operations and Housekeeping Services		5500	507,289.00	12,400.00	519,689.00	494,812.00	79,448.00	574,260.00	10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,388.00	9,731.00	58,119.00	49,907.00	14,067.00	63,974.00	10.1%
Transfers of Direct Costs		5710	(20,176.00)	20,176.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(190,254.00)	48.00	(190,206.00)	(250,306.00)	45,955.00	(204,351.00)	7.4%
Professional/Consulting Services and Operating Expenditures		5800	547,637.00	421,923.00	969,560.00	595,461.00	234,485.00	829,946.00	-14.4%
Communications		5900	42,219.00	0.00	42,219.00	43,052.00	0.00	43,052.00	2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,700,757.00	2,259,898.00	3,960,655.00	1,843,206.00	1,857,696.00	3,700,902.00	-6.6%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	667,485.00	667,485.00	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%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	244,219.00	244,219.00	0.00	69,783.00	69,783.00	-71.4%
Equipment Replacement		6500	6.00	24,592.00	24,598.00	0.00	44,291.00	44,291.00	80.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6.00	936,296.00	936,302.00	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	3,675.00	185,942.00	189,617.00	0.00	230,710.00	230,710.00	21.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	49,664.00	0.00	49,664.00	46,713.00	0.00	46,713.00	-5.9%
Other Debt Service - Principal		7439	99,682.00	0.00	99,682.00	108,591.00	0.00	108,591.00	8.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			153,021.00	185,942.00	338,963.00	155,304.00	230,710.00	386,014.00	13.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(140,638.00)	140,638.00	0.00	(131,153.00)	131,153.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(228,582.00)	82,871.00	(145,711.00)	(261,545.00)	106,937.00	(154,608.00)	6.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(369,220.00)	223,509.00	(145,711.00)	(392,698.00)	238,090.00	(154,608.00)	6.1%
TOTAL, EXPENDITURES			12,448,451.52	9,874,037.00	22,322,488.52	12,393,318.00	7,822,825.00	20,216,143.00	-9.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.00	0.00	0.00	258,595.00	0.00	258,595.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	258,595.00	0.00	258,595.00	New
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									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of 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	(3,856,911.00)	3,856,911.00	0.00	(3,692,731.00)	3,692,731.00	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			(3,856,911.00)	3,856,911.00	0.00	(3,692,731.00)	3,692,731.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,856,911.00)	3,856,911.00	0.00	(3,951,326.00)	3,692,731.00	(258,595.00)	New

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,440,902.00	255,515.00	15,696,417.00	15,163,456.00	255,515.00	15,418,971.00	-1.8%
2) Federal Revenue		8100-8299	0.00	752,115.00	752,115.00	0.00	598,135.00	598,135.00	-20.5%
3) Other State Revenue		8300-8599	385,773.00	2,321,680.00	2,707,453.00	367,196.00	2,194,122.00	2,561,318.00	-5.4%
4) Other Local Revenue		8600-8799	395,346.00	1,702,040.00	2,097,386.00	59,216.00	1,082,322.00	1,141,538.00	-45.6%
5) TOTAL, REVENUES			16,222,021.00	5,031,350.00	21,253,371.00	15,589,868.00	4,130,094.00	19,719,962.00	-7.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,899,727.52	6,415,498.00	13,315,225.52	6,810,867.00	5,328,104.00	12,138,971.00	-8.8%
2) Instruction - Related Services	2000-2999		1,660,534.00	645,694.00	2,306,228.00	1,854,367.00	465,776.00	2,320,143.00	0.6%
3) Pupil Services	3000-3999		1,085,298.00	651,367.00	1,736,665.00	1,093,977.00	404,621.00	1,498,598.00	-13.7%
4) Ancillary Services	4000-4999		223,424.00	35,141.00	258,565.00	114,824.00	0.00	114,824.00	-55.6%
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		1,264,712.00	262,186.00	1,526,898.00	1,317,009.00	243,590.00	1,560,599.00	2.2%
8) Plant Services	8000-8999		1,161,735.00	1,678,209.00	2,839,944.00	1,046,970.00	1,150,024.00	2,196,994.00	-22.6%
9) Other Outgo	9000-9999	Except 7600-7699	153,021.00	185,942.00	338,963.00	155,304.00	230,710.00	386,014.00	13.9%
10) TOTAL, EXPENDITURES			12,448,451.52	9,874,037.00	22,322,488.52	12,393,318.00	7,822,825.00	20,216,143.00	-9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,773,569.48	(4,842,687.00)	(1,069,117.52)	3,196,550.00	(3,692,731.00)	(496,181.00)	-53.6%
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	0.00	0.00	0.00	258,595.00	0.00	258,595.00	New
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	(3,856,911.00)	3,856,911.00	0.00	(3,692,731.00)	3,692,731.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,856,911.00)	3,856,911.00	0.00	(3,951,326.00)	3,692,731.00	(258,595.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,341.52)	(985,776.00)	(1,069,117.52)	(754,776.00)	0.00	(754,776.00)	-29.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,922,476.79	1,161,399.37	4,083,876.16	2,839,135.27	175,623.37	3,014,758.64	-26.2%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			2,922,476.79	1,161,399.37	4,083,876.16	2,839,135.27	175,623.37	3,014,758.64	-26.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,922,476.79	1,161,399.37	4,083,876.16	2,839,135.27	175,623.37	3,014,758.64	-26.2%
2) Ending Balance, June 30 (E + F1e)			2,839,135.27	175,623.37	3,014,758.64	2,084,359.27	175,623.37	2,259,982.64	-25.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	175,623.37	175,623.37	0.00	175,623.37	175,623.37	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	892,900.00	0.00	892,900.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	1,942,335.27	0.00	1,942,335.27	2,084,359.27	0.00	2,084,359.27	7.3%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1.61	1.61
7311	Classified School Employee Professional Development Block Grant	.28	.28
7413	A-G Learning Loss Mitigation Grant	.72	.72
9010	Other Restricted Local	175,620.76	175,620.76
Total, Restricted Balance		175,623.37	175,623.37

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,072.00	2,041,012.00	1.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	84,764.00	80,097.00	-5.5%
4) Other Local Revenue		8600-8799	32,409.00	750.00	-97.7%
5) TOTAL, REVENUES			2,124,245.00	2,121,859.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,279,411.00	1,236,051.00	-3.4%
2) Classified Salaries		2000-2999	192,613.00	181,653.00	-5.7%
3) Employee Benefits		3000-3999	456,985.00	404,645.00	-11.5%
4) Books and Supplies		4000-4999	116,365.00	25,092.00	-78.4%
5) Services and Other Operating Expenditures		5000-5999	474,244.00	449,241.00	-5.3%
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	11,021.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	98,399.00	96,773.00	-1.7%
9) TOTAL, EXPENDITURES			2,629,038.00	2,404,476.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(504,793.00)	(282,617.00)	-44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	258,595.00	New
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	258,595.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(504,793.00)	(24,022.00)	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	630,771.58	125,978.58	-80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			630,771.58	125,978.58	-80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			630,771.58	125,978.58	-80.0%
2) Ending Balance, June 30 (E + F1e)			125,978.58	101,956.58	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,549.67	1,549.67	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	124,428.91	100,406.91	-19.3%
Denair Charter Academy REU	0000	9780	105,161.52		
Denair Charter Academy Expenses	0000	9780	19,267.39		
Denair Charter Academy REU	0000	9780		96,179.00	
Denair Charter Academy Expenses	0000	9780		4,227.91	
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	591,421.50		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(22,312.19)		
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			569,109.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			569,107.20		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	865,157.00	908,449.00	5.0%
Education Protection Account State Aid - Current Year		8012	309,934.00	312,495.00	0.8%
State Aid - Prior Years		8019	19,798.00	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	812,183.00	820,068.00	1.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,007,072.00	2,041,012.00	1.7%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 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	7,361.00	6,515.00	-11.5%
Lottery - Unrestricted and Instructional Materials		8560	40,843.00	37,128.00	-9.1%
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	25,433.00	0.0%
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	11,127.00	11,021.00	-1.0%
TOTAL, OTHER STATE REVENUE			84,764.00	80,097.00	-5.5%
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	25,373.00	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	2,000.00	750.00	-62.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,036.00	0.00	-100.0%
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			32,409.00	750.00	-97.7%
TOTAL, REVENUES			2,124,245.00	2,121,859.00	-0.1%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,028,927.00	1,010,160.00	-1.8%
Certificated Pupil Support Salaries		1200	172,237.00	157,816.00	-8.4%
Certificated Supervisors' and Administrators' Salaries		1300	78,247.00	68,075.00	-13.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,279,411.00	1,236,051.00	-3.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	25,445.00	25,895.00	1.8%
Classified Support Salaries		2200	6,571.00	5,899.00	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	122,292.00	114,350.00	-6.5%
Other Classified Salaries		2900	38,305.00	35,509.00	-7.3%
TOTAL, CLASSIFIED SALARIES			192,613.00	181,653.00	-5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	246,947.00	214,611.00	-13.1%
PERS		3201-3202	54,135.00	48,429.00	-10.5%
OASDI/Medicare/Alternative		3301-3302	34,654.00	30,114.00	-13.1%
Health and Welfare Benefits		3401-3402	88,222.00	82,561.00	-6.4%
Unemployment Insurance		3501-3502	793.00	652.00	-17.8%
Workers' Compensation		3601-3602	14,640.00	11,216.00	-23.4%
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	17,594.00	17,062.00	-3.0%
TOTAL, EMPLOYEE BENEFITS			456,985.00	404,645.00	-11.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	53,476.00	11,152.00	-79.1%
Books and Other Reference Materials		4200	638.00	551.00	-13.6%
Materials and Supplies		4300	62,251.00	13,389.00	-78.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			116,365.00	25,092.00	-78.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,571.00	2,714.00	-68.3%
Dues and Memberships		5300	1,230.00	1,230.00	0.0%
Insurance		5400-5450	91,972.00	90,368.00	-1.7%
Operations and Housekeeping Services		5500	31,020.00	31,037.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,450.00	9,450.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	189,269.00	204,351.00	8.0%
Professional/Consulting Services and Operating Expenditures		5800	136,022.00	100,811.00	-25.9%
Communications		5900	6,710.00	9,280.00	38.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			474,244.00	449,241.00	-5.3%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	11,021.00	11,021.00	0.0%
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	11,021.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	98,399.00	96,773.00	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			98,399.00	96,773.00	-1.7%
TOTAL, EXPENDITURES			2,629,038.00	2,404,476.00	-8.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	258,595.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	258,595.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	258,595.00	New

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,072.00	2,041,012.00	1.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	84,764.00	80,097.00	-5.5%
4) Other Local Revenue		8600-8799	32,409.00	750.00	-97.7%
5) TOTAL, REVENUES			2,124,245.00	2,121,859.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,522,079.00	1,336,719.00	-12.2%
2) Instruction - Related Services	2000-2999		495,609.00	470,233.00	-5.1%
3) Pupil Services	3000-3999		224,040.00	203,322.00	-9.2%
4) Ancillary Services	4000-4999		345.00	0.00	-100.0%
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		98,399.00	96,773.00	-1.7%
8) Plant Services	8000-8999		277,545.00	286,408.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	11,021.00	11,021.00	0.0%
10) TOTAL, EXPENDITURES			2,629,038.00	2,404,476.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(504,793.00)	(282,617.00)	-44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	258,595.00	New
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	258,595.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(504,793.00)	(24,022.00)	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	630,771.58	125,978.58	-80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			630,771.58	125,978.58	-80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			630,771.58	125,978.58	-80.0%
2) Ending Balance, June 30 (E + F1e)			125,978.58	101,956.58	-19.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	124,428.91	100,406.91	-19.3%
Denair Charter Academy REU	0000	9780	105,161.52		
Denair Charter Academy Expenses	0000	9780	19,267.39		
Denair Charter Academy REU	0000	9780		96,179.00	
Denair Charter Academy Expenses	0000	9780		4,227.91	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	.90	.90
6300	Lottery: Instructional Materials	.80	.80
7311	Classified School Employee Professional Development Block Grant	.71	.71
7412	A-G Access/Success Grant	.05	.05
7413	A-G Learning Loss Mitigation Grant	.82	.82
7435	Learning Recovery Emergency Block Grant	.43	.43
9010	Other Restricted Local	1,545.96	1,545.96
Total, Restricted Balance		1,549.67	1,549.67

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91,983.41	91,983.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,983.41	91,983.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,983.41	91,983.41	0.0%
2) Ending Balance, June 30 (E + F1e)			91,983.41	91,983.41	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	91,983.41	91,983.41	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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	145,218.91		
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			145,218.91		
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)			145,218.91		
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	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 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	91,983.41	91,983.41	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,983.41	91,983.41	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,983.41	91,983.41	0.0%
2) Ending Balance, June 30 (E + F1e)			91,983.41	91,983.41	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	91,983.41	91,983.41	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	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	91,983.41	91,983.41
Total, Restricted Balance		91,983.41	91,983.41

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	349,466.00	357,328.00	2.2%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	0.0%
5) TOTAL, REVENUES			358,466.00	366,328.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	107,424.00	144,860.00	34.8%
2) Classified Salaries		2000-2999	51,321.00	63,273.00	23.3%
3) Employee Benefits		3000-3999	59,174.00	61,754.00	4.4%
4) Books and Supplies		4000-4999	92,774.00	19,817.00	-78.6%
5) Services and Other Operating Expenditures		5000-5999	41,897.00	57,674.00	37.7%
6) Capital Outlay		6000-6999	91,962.00	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	12,926.00	18,950.00	46.6%
9) TOTAL, EXPENDITURES			457,478.00	366,328.00	-19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(99,012.00)	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)			(99,012.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,644.02	54,632.02	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,644.02	54,632.02	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,644.02	54,632.02	-64.4%
2) Ending Balance, June 30 (E + F1e)			54,632.02	54,632.02	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	54,631.38	54,631.38	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	0.64	0.64	0.0%
Child Development Fund Expense	0000	9780	0.64		
Child Development Fund Expense	0000	9780		0.64	
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	350,105.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,838.84)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			346,266.35		
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	85,134.00		
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			85,134.00		
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)			261,132.35		
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	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	349,466.00	357,328.00	2.2%
TOTAL, OTHER STATE REVENUE			349,466.00	357,328.00	2.2%
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%
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	9,000.00	9,000.00	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			9,000.00	9,000.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			358,466.00	366,328.00	2.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	94,895.00	132,746.00	39.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,529.00	12,114.00	-3.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			107,424.00	144,860.00	34.8%
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	51,321.00	63,273.00	23.3%
TOTAL, CLASSIFIED SALARIES			51,321.00	63,273.00	23.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,066.00	25,723.00	155.5%
PERS		3201-3202	20,824.00	15,676.00	-24.7%
OASDI/Medicare/Alternative		3301-3302	9,360.00	6,524.00	-30.3%
Health and Welfare Benefits		3401-3402	12,515.00	7,377.00	-41.1%
Unemployment Insurance		3501-3502	90.00	98.00	8.9%
Workers' Compensation		3601-3602	1,641.00	1,678.00	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,678.00	4,678.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,174.00	61,754.00	4.4%
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	84,295.00	16,596.00	-80.3%
Noncapitalized Equipment		4400	8,479.00	3,221.00	-62.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			92,774.00	19,817.00	-78.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	99.00	151.00	52.5%
Travel and Conferences		5200	6,003.00	5,166.00	-13.9%
Dues and Memberships		5300	139.00	250.00	79.9%
Insurance		5400-5450	14,352.00	25,824.00	79.9%
Operations and Housekeeping Services		5500	15,000.00	15,585.00	3.9%
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	937.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,367.00	10,235.00	134.4%
Communications		5900	1,000.00	463.00	-53.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,897.00	57,674.00	37.7%
CAPITAL OUTLAY					
Land		6100	91,962.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			91,962.00	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					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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	12,926.00	18,950.00	46.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,926.00	18,950.00	46.6%
TOTAL, EXPENDITURES			457,478.00	366,328.00	-19.9%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	349,466.00	357,328.00	2.2%
4) Other Local Revenue		8600-8799	9,000.00	9,000.00	0.0%
5) TOTAL, REVENUES			358,466.00	366,328.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		297,317.00	279,708.00	-5.9%
2) Instruction - Related Services	2000-2999		32,961.00	49,197.00	49.3%
3) Pupil Services	3000-3999		99.00	151.00	52.5%
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		12,926.00	18,950.00	46.6%
8) Plant Services	8000-8999		114,175.00	18,322.00	-84.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			457,478.00	366,328.00	-19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(99,012.00)	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)			(99,012.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153,644.02	54,632.02	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,644.02	54,632.02	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,644.02	54,632.02	-64.4%
2) Ending Balance, June 30 (E + F1e)			54,632.02	54,632.02	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					
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	0.64	0.64	0.0%
Child Development Fund Expense	0000	9780	0.64		
Child Development Fund Expense	0000	9780		0.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6130	Early Education: Center-Based Reserve Account	54,631.38	54,631.38
Total, Restricted Balance		54,631.38	54,631.38

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	922,097.00	1,173,084.00	27.2%
3) Other State Revenue		8300-8599	487,390.00	603,209.00	23.8%
4) Other Local Revenue		8600-8799	24,815.00	24,834.00	0.1%
5) TOTAL, REVENUES			1,434,302.00	1,801,127.00	25.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	431,720.00	430,088.00	-0.4%
3) Employee Benefits		3000-3999	191,113.00	175,301.00	-8.3%
4) Books and Supplies		4000-4999	853,023.00	1,067,994.00	25.2%
5) Services and Other Operating Expenditures		5000-5999	69,766.00	88,859.00	27.4%
6) Capital Outlay		6000-6999	65,905.00	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	34,386.00	38,885.00	13.1%
9) TOTAL, EXPENDITURES			1,645,913.00	1,801,127.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(211,611.00)	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)			(211,611.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	557,320.11	345,709.11	-38.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			557,320.11	345,709.11	-38.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			557,320.11	345,709.11	-38.0%
2) Ending Balance, June 30 (E + F1e)			345,709.11	345,709.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,668.29	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	340,040.82	345,709.11	1.7%
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	345,431.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,522.45)		
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	5,668.29		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			345,777.74		
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)			345,777.74		
FEDERAL REVENUE					
Child Nutrition Programs		8220	922,097.00	1,173,084.00	27.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			922,097.00	1,173,084.00	27.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	487,390.00	603,209.00	23.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			487,390.00	603,209.00	23.8%
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	19,543.00	19,543.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,272.00	5,291.00	0.4%
TOTAL, OTHER LOCAL REVENUE			24,815.00	24,834.00	0.1%
TOTAL, REVENUES			1,434,302.00	1,801,127.00	25.6%
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	342,856.00	344,313.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	88,864.00	85,775.00	-3.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			431,720.00	430,088.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	116,461.00	105,217.00	-9.7%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	33,497.00	30,022.00	-10.4%
Unemployment Insurance		3401-3402	36,488.00	36,488.00	0.0%
Workers' Compensation		3501-3502	242.00	198.00	-18.2%
OPEB, Allocated		3601-3602	4,425.00	3,376.00	-23.7%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			191,113.00	175,301.00	-8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115,725.00	112,191.00	-3.1%
Noncapitalized Equipment		4400	4,050.00	0.00	-100.0%
Food		4700	733,248.00	955,803.00	30.4%
TOTAL, BOOKS AND SUPPLIES			853,023.00	1,067,994.00	25.2%
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	19,294.00	28,677.00	48.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,028.00	41,208.00	-2.0%
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	8,444.00	18,974.00	124.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,766.00	88,859.00	27.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	65,905.00	0.00	-100.0%
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			65,905.00	0.00	-100.0%
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	34,386.00	38,885.00	13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,386.00	38,885.00	13.1%
TOTAL, EXPENDITURES			1,645,913.00	1,801,127.00	9.4%
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	922,097.00	1,173,084.00	27.2%
3) Other State Revenue		8300-8599	487,390.00	603,209.00	23.8%
4) Other Local Revenue		8600-8799	24,815.00	24,834.00	0.1%
5) TOTAL, REVENUES			1,434,302.00	1,801,127.00	25.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,471,825.00	1,717,527.00	16.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		34,386.00	38,885.00	13.1%
8) Plant Services	8000-8999		139,702.00	44,715.00	-68.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,645,913.00	1,801,127.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(211,611.00)	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)			(211,611.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	557,320.11	345,709.11	-38.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			557,320.11	345,709.11	-38.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			557,320.11	345,709.11	-38.0%
2) Ending Balance, June 30 (E + F1e)			345,709.11	345,709.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,668.29	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	340,040.82	345,709.11	1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	340,039.08	345,707.37
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.90	.90
7033	Child Nutrition: School Food Best Practices Apportionment	.84	.84
Total, Restricted Balance		340,040.82	345,709.11

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	232,260.00	0.00	-100.0%
5) TOTAL, REVENUES			232,260.00	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	3,031.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	84,951.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,121,491.00	8,000,000.00	613.3%
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			1,209,473.00	8,000,000.00	561.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(977,213.00)	(8,000,000.00)	718.7%
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	11,943,615.00	0.00	-100.0%
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			11,943,615.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,966,402.00	(8,000,000.00)	-173.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	936,565.34	11,902,967.34	1,170.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			936,565.34	11,902,967.34	1,170.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,565.34	11,902,967.34	1,170.9%
2) Ending Balance, June 30 (E + F1e)			11,902,967.34	3,902,967.34	-67.2%
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	11,902,967.34	3,902,967.34	-67.2%
Building Fund Expenses in the 2025-26 Budget Year	0000	9780	8,000,000.00		
Building Fund Expenses	0000	9780	3,902,967.34		
Building Fund Expenses	0000	9780		3,902,967.34	
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	12,282,943.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(16,271.27)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			12,266,672.13		
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)			12,266,672.13		
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	232,260.00	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			232,260.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, REVENUES			232,260.00	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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,031.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,031.00	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	84,951.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,951.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	900,458.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	188,000.00	8,000,000.00	4,155.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,033.00	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			1,121,491.00	8,000,000.00	613.3%
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			1,209,473.00	8,000,000.00	561.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	11,943,615.00	0.00	-100.0%
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			11,943,615.00	0.00	-100.0%
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)			11,943,615.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	232,260.00	0.00	-100.0%
5) TOTAL, REVENUES			232,260.00	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		1,209,473.00	8,000,000.00	561.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,209,473.00	8,000,000.00	561.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(977,213.00)	(8,000,000.00)	718.7%
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	11,943,615.00	0.00	-100.0%
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			11,943,615.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,966,402.00	(8,000,000.00)	-173.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	936,565.34	11,902,967.34	1,170.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			936,565.34	11,902,967.34	1,170.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,565.34	11,902,967.34	1,170.9%
2) Ending Balance, June 30 (E + F1e)			11,902,967.34	3,902,967.34	-67.2%
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	11,902,967.34	3,902,967.34	-67.2%
Building Fund Expenses in the 2025-26 Budget Year	0000	9780	8,000,000.00		
Building Fund Expenses	0000	9780	3,902,967.34		
Building Fund Expenses	0000	9780		3,902,967.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	187,473.00	147,193.00	-21.5%
5) TOTAL, REVENUES			187,473.00	147,193.00	-21.5%
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	55,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	129,337.00	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			184,337.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,136.00	147,193.00	4,593.7%
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)			3,136.00	147,193.00	4,593.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,492,107.92	1,495,243.92	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,492,107.92	1,495,243.92	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,492,107.92	1,495,243.92	0.2%
2) Ending Balance, June 30 (E + F1e)			1,495,243.92	1,642,436.92	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,495,243.92	1,642,436.92	9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,576,222.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,134.66)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,549,087.36		
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)			1,549,087.36		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	40,280.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	47,370.00	47,370.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	99,823.00	99,823.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			187,473.00	147,193.00	-21.5%
TOTAL, REVENUES			187,473.00	147,193.00	-21.5%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	111,375.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	17,962.00	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			129,337.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			184,337.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	187,473.00	147,193.00	-21.5%
5) TOTAL, REVENUES			187,473.00	147,193.00	-21.5%
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		184,337.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			184,337.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			3,136.00	147,193.00	4,593.7%
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)			3,136.00	147,193.00	4,593.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,492,107.92	1,495,243.92	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,492,107.92	1,495,243.92	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,492,107.92	1,495,243.92	0.2%
2) Ending Balance, June 30 (E + F1e)			1,495,243.92	1,642,436.92	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,495,243.92	1,642,436.92	9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,495,243.92	1,642,436.92
Total, Restricted Balance		1,495,243.92	1,642,436.92

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,492.00	18,492.00	0.0%
4) Other Local Revenue		8600-8799	2,186,225.00	2,186,225.00	0.0%
5) TOTAL, REVENUES			2,204,717.00	2,204,717.00	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	1,962,484.00	1,962,484.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,962,484.00	1,962,484.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			242,233.00	242,233.00	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)			242,233.00	242,233.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,055,913.93	2,298,146.93	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,055,913.93	2,298,146.93	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,055,913.93	2,298,146.93	11.8%
2) Ending Balance, June 30 (E + F1e)			2,298,146.93	2,540,379.93	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,298,146.93	2,540,379.93	10.5%
Bond Interest and Redemption Fund Expenses	0000	9780	2,298,146.93		
Bond Interest and Redemption Fund Expenses	0000	9780		2,540,379.93	
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	2,091,498.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,584.35)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 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			2,055,913.93		
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)			2,055,913.93		
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	18,456.00	18,456.00	0.0%
Other Subventions/In-Lieu Taxes		8572	36.00	36.00	0.0%
TOTAL, OTHER STATE REVENUE			18,492.00	18,492.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,925,747.00	1,925,747.00	0.0%
Unsecured Roll		8612	30,558.00	30,558.00	0.0%
Prior Years' Taxes		8613	2,004.00	2,004.00	0.0%
Supplemental Taxes		8614	114,706.00	114,706.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	27,028.00	27,028.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	86,182.00	86,182.00	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			2,186,225.00	2,186,225.00	0.0%
TOTAL, REVENUES			2,204,717.00	2,204,717.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	700,608.00	700,608.00	0.0%
Bond Interest and Other Service Charges		7434	1,261,876.00	1,261,876.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,962,484.00	1,962,484.00	0.0%
TOTAL, EXPENDITURES			1,962,484.00	1,962,484.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,492.00	18,492.00	0.0%
4) Other Local Revenue		8600-8799	2,186,225.00	2,186,225.00	0.0%
5) TOTAL, REVENUES			2,204,717.00	2,204,717.00	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	1,962,484.00	1,962,484.00	0.0%
10) TOTAL, EXPENDITURES			1,962,484.00	1,962,484.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			242,233.00	242,233.00	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)			242,233.00	242,233.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,055,913.93	2,298,146.93	11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,055,913.93	2,298,146.93	11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,055,913.93	2,298,146.93	11.8%
2) Ending Balance, June 30 (E + F1e)			2,298,146.93	2,540,379.93	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,298,146.93	2,540,379.93	10.5%
Bond Interest and Redemption Fund Expenses	0000	9780	2,298,146.93		
Bond Interest and Redemption Fund Expenses	0000	9780		2,540,379.93	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	558.88	558.88	558.88	558.00	558.00	558.00
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)	558.88	558.88	558.88	558.00	558.00	558.00
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	1.06	1.06	1.06	1.06	1.06	1.06
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.06	1.06	1.06	1.06	1.06	1.06
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	559.94	559.94	559.94	559.06	559.06	559.06
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	499.94	499.94	499.94	491.00	491.00	491.00
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)	499.94	499.94	499.94	491.00	491.00	491.00
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	141.86	141.86	141.86	136.00	136.00	136.00
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)	141.86	141.86	141.86	136.00	136.00	136.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	641.80	641.80	641.80	627.00	627.00	627.00

ANNUAL BUDGET REPORT:

July 1, 2025 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 2, 2025

Public Hearing:

Place: Denair Unified School District
Date: June 5, 2025
Time: 7 p.m.

Adoption Date: June 12, 2025
Signed: _____

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

Printed Name: _____ Title: _____

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 (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
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, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

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

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

Central Region School Insurance Group

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

Signed _____

Date of Meeting: 06/12/2025 _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: Daisy Swearingen _____

Title: Chief Business Official _____

Telephone: 209-632-7514 ext 1202 _____

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,614,476.00	301	7,431.00	303	7,607,045.00	305	3,547.00	428,253.00	307	7,178,792.00	309
2000 - Classified Salaries	3,831,590.00	311	0.00	313	3,831,590.00	315	70,667.00	813,861.00	317	3,017,729.00	319
3000 - Employee Benefits	4,572,152.52	321	76,763.00	323	4,495,389.52	325	29,967.00	451,055.00	327	4,044,334.52	329
4000 - Books, Supplies Equip Replace. (6500)	1,238,659.00	331	10,226.00	333	1,228,433.00	335	297,179.00	480,193.00	337	748,240.00	339
5000 - Services . . . & 7300 - Indirect Costs	3,814,944.00	341	0.00	343	3,814,944.00	345	365,668.00	2,444,510.00	347	1,370,434.00	349
TOTAL					20,977,401.52	365			TOTAL	16,359,529.52	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	5,864,528.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,320,908.00	380
3. STRS.	3101 & 3102	1,710,353.00	382
4. PERS.	3201 & 3202	419,909.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	301,454.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	529,797.00	385
7. Unemployment Insurance.	3501 & 3502	3,909.40	390
8. Workers' Compensation Insurance.	3601 & 3602	73,299.12	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	33,678.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		10,257,835.52	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		9,353.00	
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)*.		768,691.00	396
14. TOTAL SALARIES AND BENEFITS.		9,479,791.52	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.		57.95%	
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)	57.95%
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)	16,359,529.52
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Resources excluded include: 3310, 3724, 4035, 6300, 6387, 6547, 7010, 7311, 7413. Also excluding Resource 6500 with the intent to move out teacher salaries to unrestricted before end of fiscal year/Closing.	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,041,832.00	301	7,332.00	303	7,034,500.00	305	3,547.00	44,812.00	307	6,989,688.00	309
2000 - Classified Salaries	3,689,840.00	311	0.00	313	3,689,840.00	315	0.00	127,455.00	317	3,562,385.00	319
3000 - Employee Benefits	4,409,411.00	321	76,777.00	323	4,332,634.00	325	761.00	81,303.00	327	4,251,331.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,072,969.00	331	6,386.00	333	1,066,583.00	335	201,326.00	379,304.00	337	687,279.00	339
5000 - Services . . & 7300 - Indirect Costs	3,546,294.00	341	0.00	343	3,546,294.00	345	416,934.00	1,839,433.00	347	1,706,861.00	349
TOTAL					19,669,851.00	365	TOTAL			17,197,544.00	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	9,693,705.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	9,268.00	
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)*	139,703.00	396
14. TOTAL SALARIES AND BENEFITS.	9,544,734.00	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.	55.50%	
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)	55.50%	
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).	17,197,544.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Resources excluded include: 3010, 3310, 4035, 6300, 6500 and 7010

Budget, July 1
2024-25 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	19,048,309.00	776,594.00	19,824,903.00	12,800,000.00	1,735,000.00	30,889,903.00	1,920,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	1,755,439.00	8,591.00	1,764,030.00		131,597.00	1,632,433.00	132,741.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	492,099.00	(52,342.00)	439,757.00			439,757.00	
Net Pension Liability	15,093,099.00	730,110.00	15,823,209.00			15,823,209.00	
Total/Net OPEB Liability	1,198,134.00	48,489.00	1,246,623.00			1,246,623.00	
Compensated Absences Payable	158,581.00		158,581.00		380.00	158,201.00	158,201.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	37,745,661.00	1,511,442.00	39,257,103.00	12,800,000.00	1,866,977.00	50,190,126.00	2,210,942.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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) 599,588.00
- 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) 17,272,798.52

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) 3.47%

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. **Entry required**

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) 1,008,371.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 21,079.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	63,881.00
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)	79,586.15
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)	1,172,917.15
9. Carry-Forward Adjustment (Part IV, Line F)	164,751.31
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,337,668.46
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	13,110,569.52
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,760,426.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,583,919.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	239,611.00
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)	540,601.00
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)	38,677.00
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)	2,213,962.85
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	348,865.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	812,374.00
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)	21,649,005.37
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 2026-27 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	6.18%

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)	1,172,917.15
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	677.81
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 (4.66%) times Part III, Line B19); zero if negative	164,751.31
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.66%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	164,751.31
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)	164,751.31

Approved indirect cost rate: 4.66%
Highest rate used in any program: 4.66%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	599,775.00	27,948.00	4.66%
01	3010	283,768.00	13,223.00	4.66%
01	3310	95,112.00	4,432.00	4.66%
01	3550	5,829.00	271.00	4.65%
01	4035	39,922.00	1,860.00	4.66%
01	4127	22,679.00	444.00	1.96%
01	4203	35,245.00	704.00	2.00%
01	6266	14,596.00	680.00	4.66%
01	6383	88,747.00	4,135.00	4.66%
01	6387	186,522.00	8,691.00	4.66%
01	6388	30,732.00	1,229.00	4.00%
01	6500	2,483,324.00	115,722.00	4.66%
01	6770	286,712.00	2,660.00	0.93%
01	7339	95,548.00	4,452.00	4.66%
01	7810	537,687.00	324.00	0.06%
01	8150	788,303.00	36,734.00	4.66%
09	6266	7,281.00	339.00	4.66%
09	6500	110,147.00	5,132.00	4.66%
09	6770	50,365.00	503.00	1.00%
09	7412	61,519.00	2,866.00	4.66%
09	7413	50,880.00	2,371.00	4.66%
09	7435	193,362.00	9,010.00	4.66%
09	7810	3,648.00	165.00	4.52%
12	6127	8,600.00	400.00	4.65%
13	5310	737,897.00	34,386.00	4.66%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	39,348.73		4,401.80	43,750.53
2. State Lottery Revenue	8560	241,229.00		111,665.00	352,894.00
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)		280,577.73	0.00	116,066.80	396,644.53
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	3,547.00		0.00	3,547.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	634.00		0.00	634.00
4. Books and Supplies	4000-4999	148,400.00		116,066.00	264,466.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	127,995.00			127,995.00
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)		280,576.00	0.00	116,066.00	396,642.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1.73	0.00	.80	2.53
D. COMMENTS:					

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

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

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	15,163,456.00	3.14%	15,639,776.00	4.24%	16,303,089.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	367,196.00	0.00%	367,200.00	0.00%	367,200.00
4. Other Local Revenues	8600-8799	59,216.00	-0.03%	59,200.00	0.00%	59,200.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	67,820.00	381.01%	326,220.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(3,692,731.00)	-11.44%	(3,270,335.00)	8.00%	(3,531,958.00)
6. Total (Sum lines A1 thru A5c)		11,897,137.00	8.12%	12,863,661.00	5.13%	13,523,751.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,480,687.00		5,590,300.00
b. Step & Column Adjustment				109,613.00		111,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,480,687.00	2.00%	5,590,300.00	2.00%	5,702,100.00
2. Classified Salaries						
a. Base Salaries				2,199,797.00		2,237,200.00
b. Step & Column Adjustment				37,403.00		38,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,199,797.00	1.70%	2,237,200.00	1.70%	2,275,300.00
3. Employee Benefits	3000-3999	2,641,505.00	-1.16%	2,610,751.00	1.87%	2,659,500.00
4. Books and Supplies	4000-4999	465,517.00	0.00%	465,500.00	0.00%	465,500.00
5. Services and Other Operating Expenditures	5000-5999	1,843,206.00	-5.43%	1,743,200.00	0.00%	1,743,200.00
6. Capital Outlay	6000-6999	0.00	0.00%	155,300.00	0.00%	155,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	155,304.00	0.00%	155,300.00	0.00%	155,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(392,698.00)	-115.85%	62,238.00	6.83%	66,488.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	258,595.00	46.26%	378,225.00	74.80%	661,146.00
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)		12,651,913.00	5.90%	13,398,014.00	3.63%	13,883,834.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(754,776.00)		(534,353.00)		(360,083.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,839,135.27		2,084,359.27		1,550,006.27
2. Ending Fund Balance (Sum lines C and D1)		2,084,359.27		1,550,006.27		1,189,923.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		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		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		832,751.00		855,624.00
2. Unassigned/Unappropriated	9790	2,084,359.27		413,355.27		30,399.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,084,359.27		1,550,006.27		1,189,923.27
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		832,751.00		855,624.00
c. Unassigned/Unappropriated	9790	2,084,359.27		413,355.27		30,399.27
(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)		2,084,359.27		1,246,106.27		886,023.27
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.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	255,515.00	-0.01%	255,500.00	0.00%	255,500.00
2. Federal Revenues	8100-8299	598,135.00	-0.01%	598,100.00	0.00%	598,100.00
3. Other State Revenues	8300-8599	2,194,122.00	0.00%	2,194,100.00	0.00%	2,194,100.00
4. Other Local Revenues	8600-8799	1,082,322.00	0.01%	1,082,400.00	0.00%	1,082,400.00
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	3,692,731.00	-11.44%	3,270,335.00	8.00%	3,531,958.00
6. Total (Sum lines A1 thru A5c)		7,822,825.00	-5.40%	7,400,435.00	3.54%	7,662,058.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,561,145.00		1,527,600.00
b. Step & Column Adjustment				(33,545.00)		30,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,561,145.00	-2.15%	1,527,600.00	2.00%	1,558,200.00
2. Classified Salaries						
a. Base Salaries				1,490,043.00		1,515,400.00
b. Step & Column Adjustment				25,357.00		25,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,490,043.00	1.70%	1,515,400.00	1.70%	1,541,200.00
3. Employee Benefits	3000-3999	1,767,906.00	-1.10%	1,748,397.00	1.69%	1,777,997.00
4. Books and Supplies	4000-4999	563,161.00	0.01%	563,200.00	0.00%	563,200.00
5. Services and Other Operating Expenditures	5000-5999	1,857,696.00	0.00%	1,857,700.00	0.00%	1,857,700.00
6. Capital Outlay	6000-6999	114,074.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	230,710.00	0.04%	230,800.00	0.00%	230,800.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	238,090.00	-44.16%	132,961.00	0.00%	132,961.00
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)		7,822,825.00	-3.15%	7,576,058.00	1.14%	7,662,058.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		(175,623.00)		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		175,623.37		175,623.37		.37
2. Ending Fund Balance (Sum lines C and D1)		175,623.37		.37		.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	175,623.37		175,623.37		.37
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		(175,623.00)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		175,623.37		.37		.37
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.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	15,418,971.00	3.09%	15,895,276.00	4.17%	16,558,589.00
2. Federal Revenues	8100-8299	598,135.00	-0.01%	598,100.00	0.00%	598,100.00
3. Other State Revenues	8300-8599	2,561,318.00	0.00%	2,561,300.00	0.00%	2,561,300.00
4. Other Local Revenues	8600-8799	1,141,538.00	0.01%	1,141,600.00	0.00%	1,141,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	67,820.00	381.01%	326,220.00
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)		19,719,962.00	2.76%	20,264,096.00	4.55%	21,185,809.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,041,832.00		7,117,900.00
b. Step & Column Adjustment				76,068.00		142,400.00
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	7,041,832.00	1.08%	7,117,900.00	2.00%	7,260,300.00
2. Classified Salaries						
a. Base Salaries				3,689,840.00		3,752,600.00
b. Step & Column Adjustment				62,760.00		63,900.00
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	3,689,840.00	1.70%	3,752,600.00	1.70%	3,816,500.00
3. Employee Benefits	3000-3999	4,409,411.00	-1.14%	4,359,148.00	1.80%	4,437,497.00
4. Books and Supplies	4000-4999	1,028,678.00	0.00%	1,028,700.00	0.00%	1,028,700.00
5. Services and Other Operating Expenditures	5000-5999	3,700,902.00	-2.70%	3,600,900.00	0.00%	3,600,900.00
6. Capital Outlay	6000-6999	114,074.00	36.14%	155,300.00	0.00%	155,300.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	386,014.00	0.02%	386,100.00	0.00%	386,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(154,608.00)	-226.25%	195,199.00	2.18%	199,449.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	258,595.00	46.26%	378,225.00	74.80%	661,146.00
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)		20,474,738.00	2.44%	20,974,072.00	2.73%	21,545,892.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(754,776.00)		(709,976.00)		(360,083.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,014,758.64		2,259,982.64		1,550,006.64
2. Ending Fund Balance (Sum lines C and D1)		2,259,982.64		1,550,006.64		1,189,923.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		3,900.00		3,900.00
b. Restricted	9740	175,623.37		175,623.37		.37
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		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		832,751.00		855,624.00
2. Unassigned/Unappropriated	9790	2,084,359.27		237,732.27		30,399.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,259,982.64		1,550,006.64		1,189,923.64
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		832,751.00		855,624.00
c. Unassigned/Unappropriated	9790	2,084,359.27		413,355.27		30,399.27
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(175,623.00)		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)		2,084,359.27		1,070,483.27		886,023.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.18%		5.10%		4.11%
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	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): XX <hr/>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA		0.00				
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)						
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,474,738.00		20,974,072.00		21,545,892.00
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)		20,474,738.00		20,974,072.00		21,545,892.00
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)		614,242.14		629,222.16		646,376.76
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)		614,242.14		629,222.16		646,376.76
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			4,167,334.00	2,989,993.00	2,015,989.00	1,663,270.00	1,116,013.00	1,207,431.00	5,757,191.00	5,080,158.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		434,074.00	434,074.00	781,333.00	781,333.00	781,333.00	781,333.00	781,333.00	781,333.00
Property Taxes	8020-8079							4,453,064.00	(163,679.00)	30,230.00
Miscellaneous Funds	8080-8099		(23,582.00)	(23,582.00)	(23,582.00)	(23,582.00)	(23,582.00)	(63,806.00)	(63,806.00)	(63,806.00)
Federal Revenue	8100-8299		0.00	0.00	0.00	149,534.00	0.00	0.00	149,534.00	0.00
Other State Revenue	8300-8599		0.00	0.00	798,732.00	0.00	551,149.00	559,696.00	50,689.00	0.00
Other Local Revenue	8600-8799		37,868.00	57,447.00	93,224.00	281,161.00	119,004.00	77,819.00	158,098.00	140,390.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			448,360.00	467,939.00	1,649,707.00	1,188,446.00	1,427,904.00	5,808,106.00	912,169.00	888,147.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		135,155.00	514,135.00	531,512.00	551,929.00	577,768.00	539,164.00	527,186.00	542,689.00
Classified Salaries	2000-2999		135,420.00	276,551.00	261,082.00	262,579.00	284,831.00	259,003.00	282,988.00	273,233.00
Employee Benefits	3000-3999		177,231.00	277,995.00	256,946.00	261,786.00	271,821.00	271,307.00	266,543.00	272,806.00
Books and Supplies	4000-4999		26,241.00	140,433.00	80,955.00	405,647.00	29,761.00	3,027.00	41,006.00	27,583.00
Services	5000-5999		499,391.00	232,260.00	255,953.00	252,739.00	171,282.00	184,822.00	470,591.00	918,962.00
Capital Outlay	6000-6999		114,074.00							
Other Outgo	7000-7499		569.00	569.00	1,023.00	1,023.00	1,023.00	1,023.00	888.00	5,486.00
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			1,088,081.00	1,441,943.00	1,387,471.00	1,735,703.00	1,336,486.00	1,258,346.00	1,589,202.00	2,040,759.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	983,499.00	983,499.00							
Due From Other Funds	9310	6,000.00			6,000.00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		989,499.00	983,499.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,521,119.00	1,521,119.00							
Due To Other Funds	9610				620,955.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,521,119.00	1,521,119.00	0.00	620,955.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(531,620.00)	(537,620.00)	0.00	(614,955.00)	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,177,341.00)	(974,004.00)	(352,719.00)	(547,257.00)	91,418.00	4,549,760.00	(677,033.00)	(1,152,612.00)
F. ENDING CASH (A + E)			2,989,993.00	2,015,989.00	1,663,270.00	1,116,013.00	1,207,431.00	5,757,191.00	5,080,158.00	3,927,546.00
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		3,927,546.00	3,529,490.00	5,802,786.00	4,823,282.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	781,333.00	781,333.00	781,333.00	0.00	781,336.00		8,681,481.00	8,681,481.00
Property Taxes	8020-8079		2,982,428.00					7,302,043.00	7,302,043.00
Miscellaneous Funds	8080-8099	(63,806.00)	(63,806.00)	(63,806.00)	(63,807.00)			(564,553.00)	(564,553.00)
Federal Revenue	8100-8299	0.00	149,534.00	0.00	0.00	149,533.00		598,135.00	598,135.00
Other State Revenue	8300-8599	575,894.00	18,536.00	6,620.00	2.00	0.00		2,561,318.00	2,561,318.00
Other Local Revenue	8600-8799	1,837.00	110,588.00	29,478.00	34,624.00	0.00		1,141,538.00	1,141,538.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,295,258.00	3,978,613.00	753,625.00	(29,181.00)	930,869.00	0.00	19,719,962.00	19,719,962.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	584,473.00	584,473.00	584,473.00	584,473.00	784,402.00		7,041,832.00	7,041,832.00
Classified Salaries	2000-2999	306,258.00	306,258.00	306,258.00	306,258.00	429,121.00		3,689,840.00	3,689,840.00
Employee Benefits	3000-3999	588,244.00	588,244.00	588,244.00	588,244.00	0.00		4,409,411.00	4,409,411.00
Books and Supplies	4000-4999	11,619.00	51,434.00	51,434.00	51,434.00	108,104.00		1,028,678.00	1,028,678.00
Services	5000-5999	171,638.00	171,638.00	171,638.00	171,638.00	28,350.00		3,700,902.00	3,700,902.00
Capital Outlay	6000-6999							114,074.00	114,074.00
Other Outgo	7000-7499	31,082.00	3,270.00	31,082.00	162,564.00	(8,196.00)		231,406.00	231,406.00
Interfund Transfers Out	7600-7629					258,595.00		258,595.00	258,595.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,693,314.00	1,705,317.00	1,733,129.00	1,864,611.00	1,600,376.00	0.00	20,474,738.00	20,474,738.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							983,499.00	
Due From Other Funds	9310							6,000.00	
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	989,499.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,521,119.00	
Due To Other Funds	9610							620,955.00	
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	2,142,074.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(1,152,575.00)	
E. NET INCREASE/DECREASE (B - C + D)		(398,056.00)	2,273,296.00	(979,504.00)	(1,893,792.00)	(669,507.00)	0.00	(1,907,351.00)	(754,776.00)
F. ENDING CASH (A + E)		3,529,490.00	5,802,786.00	4,823,282.00	2,929,490.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,259,983.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			2,929,490.00	4,725,302.00	3,781,503.00	3,767,913.00	3,074,542.00	3,135,164.00	7,725,507.00	6,910,987.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		458,986.00	458,986.00	826,173.00	826,173.00	826,173.00	826,173.00	826,173.00	826,173.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	4,453,055.00	(163,679.00)	30,230.00
Miscellaneous Funds	8080-8099		(42,132.00)	(42,132.00)	(75,757.00)	(75,757.00)	(75,757.00)	(75,757.00)	(75,757.00)	(75,757.00)
Federal Revenue	8100-8299		0.00	0.00	0.00	149,525.00	0.00	0.00	149,525.00	0.00
Other State Revenue	8300-8599		0.00	0.00	798,761.00	0.00	551,187.00	559,711.00	50,736.00	0.00
Other Local Revenue	8600-8799		76,774.00	82,105.00	91,846.00	143,014.00	98,864.00	87,651.00	109,509.00	104,687.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			493,628.00	498,959.00	1,641,023.00	1,042,955.00	1,400,467.00	5,850,833.00	896,507.00	885,333.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		136,615.00	519,689.00	537,253.00	557,891.00	584,009.00	544,988.00	532,881.00	548,551.00
Classified Salaries	2000-2999		137,723.00	281,254.00	265,523.00	267,045.00	289,675.00	263,409.00	287,802.00	277,881.00
Employee Benefits	3000-3999		175,211.00	274,826.00	254,017.00	258,802.00	268,722.00	268,215.00	263,504.00	269,697.00
Books and Supplies	4000-4999		26,242.00	140,436.00	80,957.00	405,656.00	29,762.00	3,027.00	41,007.00	27,584.00
Services	5000-5999		485,897.00	225,984.00	249,036.00	245,909.00	166,654.00	179,828.00	457,875.00	894,131.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499		569.00	569.00	1,023.00	1,023.00	1,023.00	1,023.00	127,958.00	5,487.00
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			962,257.00	1,442,758.00	1,387,809.00	1,736,326.00	1,339,845.00	1,260,490.00	1,711,027.00	2,023,331.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	930,869.00	930,869.00							
Due From Other Funds	9310	158,958.00			158,958.00					
Stores	9320	1,333,572.00	1,333,572.00							
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		2,423,399.00	2,264,441.00	0.00	158,958.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610	425,762.00			425,762.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		425,762.00	0.00	0.00	425,762.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,997,637.00	2,264,441.00	0.00	(266,804.00)	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,795,812.00	(943,799.00)	(13,590.00)	(693,371.00)	60,622.00	4,590,343.00	(814,520.00)	(1,137,998.00)
F. ENDING CASH (A + E)			4,725,302.00	3,781,503.00	3,767,913.00	3,074,542.00	3,135,164.00	7,725,507.00	6,910,987.00	5,772,989.00
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		5,772,989.00	5,472,760.00	7,949,978.00	7,048,077.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	826,173.00	826,173.00	826,173.00	872,557.00			9,226,086.00	9,226,086.00
Property Taxes	8020-8079	0.00	3,237,937.00	0.00	0.00			7,557,543.00	7,557,543.00
Miscellaneous Funds	8080-8099	(75,757.00)	(75,757.00)	(75,757.00)	(122,276.00)			(888,353.00)	(888,353.00)
Federal Revenue	8100-8299	0.00	149,525.00	0.00	0.00	149,525.00		598,100.00	598,100.00
Other State Revenue	8300-8599	575,887.00	18,513.00	6,505.00	0.00			2,561,300.00	2,561,300.00
Other Local Revenue	8600-8799	66,964.00	96,573.00	74,490.00	109,123.00			1,141,600.00	1,141,600.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979					67,820.00		67,820.00	67,820.00
TOTAL RECEIPTS		1,393,267.00	4,252,964.00	831,411.00	859,404.00	217,345.00	0.00	20,264,096.00	20,264,096.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	590,786.00	590,786.00	590,786.00	590,786.00	792,879.00		7,117,900.00	7,117,900.00
Classified Salaries	2000-2999	311,467.00	311,467.00	311,467.00	311,467.00	436,420.00		3,752,600.00	3,752,600.00
Employee Benefits	3000-3999	581,538.00	581,538.00	581,538.00	581,540.00			4,359,148.00	4,356,148.00
Books and Supplies	4000-4999	11,619.00	51,435.00	51,435.00	51,435.00	108,105.00		1,028,700.00	1,028,700.00
Services	5000-5999	167,000.00	167,000.00	167,000.00	167,000.00	27,586.00		3,600,900.00	3,600,900.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	31,086.00	73,520.00	31,086.00	64,661.00	242,271.00		581,299.00	581,299.00
Interfund Transfers Out	7600-7629					378,225.00		378,225.00	378,225.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,693,496.00	1,775,746.00	1,733,312.00	1,766,889.00	1,985,486.00	0.00	20,818,772.00	20,815,772.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							930,869.00	
Due From Other Funds	9310							158,958.00	
Stores	9320							1,333,572.00	
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	2,423,399.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							425,762.00	
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	425,762.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,997,637.00	
E. NET INCREASE/DECREASE (B - C + D)		(300,229.00)	2,477,218.00	(901,901.00)	(907,485.00)	(1,768,141.00)	0.00	1,442,961.00	(551,676.00)
F. ENDING CASH (A + E)		5,472,760.00	7,949,978.00	7,048,077.00	6,140,592.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,372,451.00	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,951,526.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	752,115.00
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	936,302.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	149,346.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,353.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				1,095,001.00
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	211,611.00
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 C-10, plus lines D1 and D2)				23,316,021.52
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				1,201.74
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,401.89
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.)			19,689,680.59	16,162.40
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)			19,689,680.59	16,162.40
B. Required effort (Line A.2 times 90%)			17,720,712.53	14,546.16
C. Current year expenditures (Line I.E and Line II.B)			23,316,021.52	19,401.89
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(190,206.00)	0.00	(145,711.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	189,269.00	0.00	98,399.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
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	937.00	0.00	12,926.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	34,386.00	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		

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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								

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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								

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	190,206.00	(190,206.00)	145,711.00	(145,711.00)	0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(204,351.00)	0.00	(154,608.00)				
Other Sources/Uses Detail					0.00	258,595.00		
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	204,351.00	0.00	96,773.00	0.00				
Other Sources/Uses Detail					258,595.00	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	18,950.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	38,885.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	204,351.00	(204,351.00)	154,608.00	(154,608.00)	258,595.00	258,595.00		

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	ID	DATE APPROVED
	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):	1,049	
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 (2022-23)				
District Regular	463	498		
Charter School	518	551		
Total ADA	981	1,049	N/A	Met
Second Prior Year (2023-24)				
District Regular	516	528		
Charter School	569	530		
Total ADA	1,085	1,058	2.5%	Not Met
First Prior Year (2024-25)				
District Regular	548	559		
Charter School	533	500		
Total ADA	1,081	1,059	2.1%	Not Met
Budget Year (2025-26)				
District Regular	558			
Charter School	491			
Total ADA	1,049			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Kinder sizes at DECA didn't come to fruition in 2023-24. The district believe 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 over 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):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	526	535		
Charter School	570	598		
Total Enrollment	1,096	1,133	N/A	Met
Second Prior Year (2023-24)				
District Regular	556	561		
Charter School	618	564		
Total Enrollment	1,174	1,125	4.2%	Not Met
First Prior Year (2024-25)				
District Regular	582	604		
Charter School	568	554		
Total Enrollment	1,150	1,158	N/A	Met
Budget Year (2025-26)				
District Regular	603			
Charter School	544			
Total Enrollment	1,147			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	498	535	
Charter School	551	598	
Total ADA/Enrollment	1,049	1,133	92.6%
Second Prior Year (2023-24)			
District Regular	528	561	
Charter School	530	564	
Total ADA/Enrollment	1,058	1,125	94.0%
First Prior Year (2024-25)			
District Regular	559	604	
Charter School	500	554	
Total ADA/Enrollment	1,059	1,158	91.4%
		Historical Average Ratio:	92.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		93.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	558	603		
Charter School	491	544		
Total ADA/Enrollment	1,049	1,147	91.5%	Met
1st Subsequent Year (2026-27)				
District Regular	577	624		
Charter School	472	525		
Total ADA/Enrollment	1,049	1,149	91.3%	Met
2nd Subsequent Year (2027-28)				
District Regular	597	646		
Charter School	456	508		
Total ADA/Enrollment	1,053	1,154	91.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,059.88	1,050.06	1,049.00	1,053.00
b. Prior Year ADA (Funded)		1,059.88	1,050.06	1,049.00
c. Difference (Step 1a minus Step 1b)		(9.82)	(1.06)	4.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.93%)	(.10%)	.38%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		15,418,971.00	15,895,276.00	16,558,589.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		354,636.33	480,037.34	566,303.74
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		1.37%	2.92%	3.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.37% to 2.37%	1.92% to 3.92%	2.80% to 4.80%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	8,116,761.00	7,302,043.00		
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	16,280,461.00	15,983,524.00	15,895,276.00	16,558,589.00
District's Projected Change in LCFF Revenue:		(1.82%)	(.55%)	4.17%
LCFF Revenue Standard		0.37% to 2.37%	1.92% to 3.92%	2.80% to 4.80%
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)

ADA decreased at Denair Elementary Charter Academy from 2023-24 (529.94) to 2024-25 (499.94).

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	9,633,968.67	10,951,569.54	88.0%	
Second Prior Year (2023-24)	8,898,510.95	10,122,087.49	87.9%	
First Prior Year (2024-25)	10,481,409.52	12,448,451.52	84.2%	
	Historical Average Ratio:		86.7%	
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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):		83.7% to 89.7%	83.7% to 89.7%	83.7% to 89.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2025-26)	10,321,989.00	12,393,318.00	83.3%		Not Met
1st Subsequent Year (2026-27)	10,438,251.00	13,019,789.00	80.2%		Not Met
2nd Subsequent Year (2027-28)	10,636,900.00	13,222,688.00	80.4%		Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Salaries and benefits ratio increased due to the elimination of one-time restricted dollars. This number is anticipated to decrease at First Interim with any budget carryovers from 2024-25 closing.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.37%	2.92%	3.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.63% to 11.37%	-7.08% to 12.92%	-6.20% to 13.80%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.63% to 6.37%	-2.08% to 7.92%	-1.20% to 8.80%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	752,115.00		
Budget Year (2025-26)	598,135.00	(20.47%)	Yes
1st Subsequent Year (2026-27)	598,100.00	(.01%)	No
2nd Subsequent Year (2027-28)	598,100.00	0.00%	No

Explanation:
(required if Yes)

The increased reduction is due to the elimination of one-time federal revenues in the budget year 2025-26.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	2,707,453.00		
Budget Year (2025-26)	2,561,318.00	(5.40%)	Yes
1st Subsequent Year (2026-27)	2,561,300.00	0.00%	No
2nd Subsequent Year (2027-28)	2,561,300.00	0.00%	No

Explanation:
(required if Yes)

The increased reduction is due to the elimination of one-time state revenues in the budget year 2025-26.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	2,097,386.00		
Budget Year (2025-26)	1,141,538.00	(45.57%)	Yes
1st Subsequent Year (2026-27)	1,141,600.00	.01%	No
2nd Subsequent Year (2027-28)	1,141,600.00	0.00%	No

Explanation:
(required if Yes)

The increased reduction is due to the elimination of one-time local revenues in the budget year 2025-26.

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

First Prior Year (2024-25)	1,214,061.00		
Budget Year (2025-26)	1,028,678.00	(15.27%)	Yes
1st Subsequent Year (2026-27)	1,028,700.00	0.00%	No
2nd Subsequent Year (2027-28)	1,028,700.00	0.00%	No

Explanation:
(required if Yes)

The reduction in books and supplies in the 2025-26 year is due to elimination of one-time expenditures in the budget year 2025-26.

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

First Prior Year (2024-25)	3,960,655.00		
Budget Year (2025-26)	3,700,902.00	(6.56%)	Yes
1st Subsequent Year (2026-27)	3,600,900.00	(2.70%)	Yes
2nd Subsequent Year (2027-28)	3,600,900.00	0.00%	No

Explanation:
(required if Yes)

The reduction in services and other operating expenditures in the is due to elimination of one-time expenditures in the budget year 2025-26.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2024-25)	5,556,954.00		
Budget Year (2025-26)	4,300,991.00	(22.60%)	Not Met
1st Subsequent Year (2026-27)	4,301,000.00	0.00%	Met
2nd Subsequent Year (2027-28)	4,301,000.00	0.00%	Met

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

First Prior Year (2024-25)	5,174,716.00		
Budget Year (2025-26)	4,729,580.00	(8.60%)	Met
1st Subsequent Year (2026-27)	4,629,600.00	(2.11%)	Met
2nd Subsequent Year (2027-28)	4,629,600.00	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)

The increased reduction is due to the elimination of one-time federal revenues in the budget year 2025-26.

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

The increased reduction is due to the elimination of one-time state revenues in the budget year 2025-26.

Explanation:
Other Local Revenue

The increased reduction is due to the elimination of one-time local revenues in the budget year 2025-26.

(linked from 6B
if NOT met)

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

Explanation:

Books and Supplies

(linked from 6B
if NOT met)

Explanation:

Services and Other Exps

(linked from 6B
if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	19,750,872.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	19,750,872.00	592,526.16	1,019,269.00	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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	746,677.48	793,126.29	892,900.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	270,709.17	2,086,101.77	1,942,335.27
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,017,386.65	2,879,228.06	2,835,235.27
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	18,666,937.02	19,828,157.16	22,322,488.52
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)	18,666,937.02	19,828,157.16	22,322,488.52
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.5%	14.5%	12.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.8%	4.8%	4.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	507,895.31	10,951,569.54	N/A	Met
Second Prior Year (2023-24)	1,815,462.76	10,122,087.49	N/A	Met
First Prior Year (2024-25)	(83,341.52)	12,448,451.52	.7%	Met
Budget Year (2025-26) (Information only)	(754,776.00)	12,651,913.00		

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):

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	212,572.33	513,759.75	N/A	Met
Second Prior Year (2023-24)	954,410.00	1,107,014.03	N/A	Met
First Prior Year (2024-25)	851,643.06	2,922,476.79	N/A	Met
Budget Year (2025-26) (Information only)	2,839,135.27			

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	Status
	(Form CASH, Line F, June Column)	
Current Year (2025-26)	2,929,490.00	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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

Percentage Level	District ADA
5% or \$88,000 (greater of)	0 to 300
4% or \$88,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,049	1,048	1,053
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?
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 (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	20,474,738.00	20,974,072.00	21,545,892.00
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)	20,474,738.00	20,974,072.00	21,545,892.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	614,242.14	629,222.16	646,376.76
6.	Reserve Standard - by Amount (\$88,000 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)	614,242.14	629,222.16	646,376.76

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	832,751.00	855,624.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,084,359.27	413,355.27	30,399.27
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	(175,623.00)	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)	2,084,359.27	1,070,483.27	886,023.27
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.18%	5.10%	4.11%
District's Reserve Standard (Section 10B, Line 7):	614,242.14	629,222.16	646,376.76
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?

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?

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?

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(3,856,911.00)			
Budget Year (2025-26)	(3,692,731.00)	(164,180.00)	(4.3%)	Met
1st Subsequent Year (2026-27)	(3,270,335.00)	(422,396.00)	(11.4%)	Not Met
2nd Subsequent Year (2027-28)	(3,531,958.00)	261,623.00	8.0%	Met

1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	67,820.00	67,820.00	New	Not Met
2nd Subsequent Year (2027-28)	326,220.00	258,400.00	381.0%	Not Met

1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	258,595.00	258,595.00	New	Not Met
1st Subsequent Year (2026-27)	378,225.00	119,630.00	46.3%	Not Met
2nd Subsequent Year (2027-28)	661,146.00	282,921.00	74.8%	Not 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)

Projected contributions went down in 2026-27 due elimination of planned one-time expenditures.

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

Explanation:
(required if NOT met)

The transfers in of 67,820 in 2026-27 and 326,220 in 2027-28 reflect the Fund 01 transfers to Fund 02 in order to balance Fund 02 due to declining revenues as related to projected decreases in enrollment and ADA.

- 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)

The transfers out are related to transfers from Fund 01 to Fund 02 and Fund 01 to Fund 09 in order to balance Fund 02 and Fund 09 due to declining revenues as related to projected decreases in enrollment and ADA.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	10	FD 01/Obj 55XX Energy Saving	Obj 7438 and 7439	1,578,131
Certificates of Participation				
General Obligation Bonds	19	FD 51/Obj 85XX and 86XX	Obj 7433 and 7434	7,770,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
TOTAL:				9,348,131

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	149,344	155,303	161,500	167,944
Certificates of Participation				
General Obligation Bonds	851,907	882,807	919,632	958,307
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,001,251	1,038,110	1,081,132	1,126,251
Has total annual payment increased over prior year (2024-25)?		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 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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability

1,792,851.00

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

594,717.00

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

1,198,134.00

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

6/30/2023

5. OPEB Contributions

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	206,807.00	206,807.00	206,807.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	74,841.00	33,600.00	26,600.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	35,611.00	33,600.00	26,600.00
d. Number of retirees receiving OPEB benefits	7.00	5.00	4.00

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

No

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

--

3 Self-Insurance Liabilities

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

4 Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	71	71	71	71

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

--	--

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
544,134	76,068	142,400
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	85	85	85	85

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

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			

Classified (Non-management) Prior Year Settlements

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

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

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	76,068	62,760	63,900
3.	Percent change in step & column over prior year	1.4%	1.7%	1.7%

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	24	24	24	24

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No	No

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 12, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

<p>A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	No
<p>A2. Is the system of personnel position control independent from the payroll system?</p>	Yes
<p>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)</p>	No
<p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	No
<p>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?</p>	No
<p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	No
<p>A7. Is the district's financial system independent of the county office system?</p>	No
<p>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)</p>	No
<p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	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 2024-25
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 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)