

**MARK WEST UNION SCHOOL
DISTRICT
2024 – 2025
Preliminary BUDGET**

**Mark West Elementary School
San Miguel Charter Elementary
John B. Riebli Charter Elementary
Mark West Charter School**

**Posted May 31, 2024
Renee Loeza
Chief Business Official**

Mark West Union School District

2024 – 2025

Preliminary Budget Hearing - June 4, 2024
Adoption - June 6, 2024

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Mark West Union School District

2024 – 2025

Budget Assumptions

PURPOSE:

The purpose of this set of budget assumptions is to provide the District Board of Trustees and the County Office of Education with the infrastructure that was used in preparing the 2024-2025 Budget. The predominant influence in the following assumptions is the Governor's Proposed Budget for the State of California and updated with his May Revise. Other assumptions will be based upon District input and prior year trends as well as external sources when appropriate.

It is the Mark West Union School District's goal to remain fiscally responsible and healthy. This is why the District budgets income as accurately as possible. The 2023-24 CDE Funding Exhibits will be reviewed while budgeting for 2024-25. However, some revenue data will not be available until after July 2024, therefore assumptions will be made using prior year data. Our budget includes the Local Control Funding Formula and an update to the Local Control Accountability Plan (LCAP) for 2024-25 year.

The District will budget most programs at the levels it has in the past year. The 2024-25 budget assumes continued program enhancements that are currently funded with Basic Aid Supplemental set aside funds within the General Fund – continued Music Program support, continuing our Counseling program, a full time Psychologist, and an additional 1 hour of Paraeducator support for grades 2nd-6th. The Board of Trustees continues to utilize previous priority lists and feedback from Leadership to set spending priorities.

In addition to the aforementioned positions, this year's budget will also include one-time funding enhancements due to the State-funded one-time Learning Recovery Block Grant. These funds will be utilized to continue to provide one 60% Intervention Teacher at each elementary site. These funds will be fully expended in the 2024-25 year, and the Governor has given no indication that other one-time funding sources will be given to Districts.

We have consulted with the Sonoma County Office of Education on LCFF calculations, and we use the FCMAT LCFF Calculator that is provided (v25.1). For our 2024-25 budget, our Property Taxes receipts continue to increase since the 2017-18 Tubb's fire, and will continue on that trajectory as building is finishing up in our surrounding areas. The tax receipts decrease due to the 2017-18 fires were recouped by 2019-20, and although the rate of growth has slowed, they have continued to gradually increase. This is due to the continued sales of properties and new owners paying the current assessed value rate. In addition, many rebuilds were larger than the previous homes, which also affects receipts. This will have a positive affect on our Basic Aid Supplemental formula as long we continue to accept out-of-district students.

The following lists the assumptions that have been used in generating the budget proposal for the 2024-2025 fiscal year.

OVERALL ASSUMPTIONS:

It is important to note a shift in our budgeting philosophy and practices utilizing our Basic Aid Supplemental Funds. In previous years the District had followed the recommendation of the County Office of Education for district's receiving Basic Aid Supplemental funding, due to its

volatility, to not budget revenues until they are finalized at Period 2 (P2) and treat them as one-time funds for one-time expenditures. The District has consistently received these funds since 2013-2014 and has Committed them at the end of each year for a list of programs that were added in 2016-2017. Previously committed funds will be used to cover budgeted program expenditures supported by these funds as needed. We began budgeting a portion of BAS funds in 2020-21 to cover newly negotiated contracts and new deficits. For the 2024-2025 year, the district will budget \$2.5m of the potential \$2.7m-\$3.0 that is anticipated for the year. At year end the balance will be committed for specific programs on our priority list. All committed funds are held in the Funds 01, 17, 20 and 40.

The General Fund 01 (and 03) includes our Mark West Elementary, San Miguel Charter Elementary and John B Riebli Charter Elementary Schools. Our Mark West Charter School is not combined with our other schools and is tracked separately in Fund 09.

Enrollment trends:

School	Year 2022-23	Year 2023-24	Year 2024-25
	(phasing in of universal TK)		
Mark West	397	425	439
San Miguel	406	403	406
John B Riebli	383	400	416
Mark West Charter	<u>116</u>	<u>107</u>	<u>125</u>
	1,302	1,335	1,386

Another factor of the LCFF calculation is our Unduplicated Pupil Counts (Free/Reduced Lunch eligible students, English Learners, Foster Youth and Homeless). A ‘rolling percentage’ is used by CDE: In 2023-24 our numbers were: Mark West Elementary – 51.96%, San Miguel Charter – 44.48%, and John B. Riebli Charter – 34.50%. All sites will earn Supplemental Grants for students for 2024-25, however we are not anticipating any school to be over the 55% threshold required for Concentration Grant funding, so no Concentration Grant funds will be budgeted. Because the State has adopted Universal Free Meals for all students, we implemented a household income survey as part of our annual parent data confirmation process in order to collect household income information for LCFF purposes in addition to the Free and Reduced Meal Application. This process yielded excellent response rates from parents and we are able to maintain our unduplicated pupil percentage as a result. We plan on continuing to utilize this form in addition to the Free and Reduced Meal Applications we collect in 2024-25 in order to maximize our funding through LCFF.

REVENUE ASSUMPTIONS:

1. LCFF Calculators are enclosed for each school site. With the Governor’s 2024-25 May Revise Budget, Districts are estimated to receive a 1.07% Cost of Living Adjustment. Due to the current volatility of the economy, coupled with large budget deficits at the State level, Districts are advised to budget with caution.
2. 2023-24 estimated Property Tax rates at P2 increased 6.47% from 2022-23 rates (23-24 P2 was \$9,646,602), and typically we see an increase of 1-4% between P2 and Annual. We anticipate that property taxes will increase to \$9,935,112 in 2024-25.

3. The Unduplicated counts used in Supplemental and Concentration Grants are based on **2023-24** CALPADS counts (Count taken on Oct 4, 2023). Counts will be updated in October 2024.
4. The state COLA is set at 1.07% (**see #1 above for COLA assumptions used**)
5. All Charter Schools use the same assumptions as our Mark West Elementary School.
6. Most State Categorical program funding is now included in the LCFF. We no longer receive additional funding for these programs. The following is a partial list of Federal and State Programs and their funding levels or status as budgeted for 2024-25.

<u>Federal Programs</u>		<u>Revenue</u>
3310	Special Ed (also includes 3315 and 3327) Title One - Improving Basic Programs (decreasing annually)	\$211,219
3010		\$115,500
4035	Title II -A - Teacher/Principal Improvement	\$21,181
4203	Title III – LEP	\$15,729
4127	Title IV	\$10,347
<u>State Programs</u>		Included in LCFF
0000	K-3 Grade Span Adjustment, TK Addon	
1100	Lottery - Unrestricted (\$170/ADA)	\$213,462
2600	Expanded Learning Opportunities Program (ELOP)	\$819,512
6300	Lottery - Restricted for Instructional Materials (\$67/ADA)	\$86,859
6500	Special Ed (includes 6546 and 6547)	\$912,503
6770	Arts and Music in Schools (AMS – Prop 28)	\$169,550

- a. Title One funds will be allocated to Mark West and San Miguel for the 2024-2025 fiscal year as long as both sites continue to qualify. The Board of Trustees has committed funds for the purpose of hiring a Reading Teacher (increased to 80%) at Riebli School since they do not receive Title One funds.
7. State Special Education LCFF has been factored into the 2024-25 revenue projections. Projections for our Special Education program costs are estimated at \$4,593,745 (reduced by a \$50,000 contribution from MW Charter). We receive funding in the amount of \$1,123,722 (including one-time funds), which necessitates a **contribution of \$3,470,023 from the General Fund.**
8. The District will offer a Summer Enrichment Academy to provide enrichment and academic opportunities for students. ELOP funds will be used to support this summer program.
9. The Lottery revenue will be projected at \$177 per unit of attendance for Unrestricted Lottery and an additional \$72 per unit of attendance for the Restricted Program for all schools.
10. The State has invested significantly in the Expanded Learning Opportunities Program (ELOP). The District has implemented a plan to address this new funding source along with the intended programs. The District has partnered with licensed childcare providers to provide academic and enrichment in before and after school programs, as well as

summer programs. The District has also utilized existing staff members to provide additional learning and enrichment opportunities.

11. Any carryover funds in restricted programs are considered restricted ending balances and will be continued in both revenue and expenditures as either deferred income or as part of the restricted ending balance. Those budgets will be updated accordingly when the ending balances are known in September 2024 at Unaudited Actual time.
12. Class Size Reduction (CSR) program and funding no longer exist. The new Grade Span Adjustment (GSA) is part of the LCFF at a greatly reduced rate. The class size levels are limited to 24:1 for grades TK-3 unless otherwise negotiated with our bargaining unit. We have negotiated GSA language to alleviate the penalty if we exceed 24:1 in an emergency situation. All of our K-3 classes are estimated at 24 or less.
13. The new LCFF funding formula includes an add-on to cover the additional cost of Transitional Kindergarten (TK). Due to State requirements to staff TK classes at a 12:1 and eventually a 10:1 ratio, Districts will need to hire an additional full-time staff member for each TK class. This new add-on assists with this additional cost.
14. In November 2022, voters approved Proposition 28, which provides an ongoing funding source to school districts for Arts and Music programs. Over the coming months, MWUSD will work to develop plans to build these programs in our District. The 2024-25 budget includes anticipated revenue in this program.

EXPENDITURE ASSUMPTIONS:

1. Salaries

- 1.1 Step increases have been reflected for those certificated, classified and administrative employees who qualify for movement based upon their longevity with the District. The cost for step and column movement for 2024-2025 is budgeted at actual step/column movement in salary/benefit expenditures for Certificated and Classified. Subsequent years are budgeted at 1.5% step and column costs due to the attrition factor.
- 1.2 Negotiations have been settled with the certificated bargaining unit, MARFAC, for 2024-25, which include a 5% increase to salary schedules for 2024-25. This change is reflected in the 2024-25 salaries and benefits for certificated as well as management/confidential employees. The District will soon begin negotiating the 2024-25 salary schedule with the classified bargaining unit, CSEA. Therefore, at this time the budget does not include any negotiated increases to salaries or benefits for classified employees. The budget will be updated to reflect these changes once negotiations are settled.
- 1.3 Health benefit payments for Certificated Retirees will be paid out of Fund 01 on a pay-as-you-go practice. The District will have 8 retired employees receiving health benefit coverage through age 65 during all or part of the 2024-25 year. Under GASB 74/75, all school districts are required to perform an actuarial study every other year to project the "Other Post Employment Benefits" (OPEB) liability as it relates to paying for retiree health benefits. The most recent study dated March 20, 2024 has been approved by the Board. The District currently has \$2,487,190 in Committed funds for this purpose in Fund 20, which reflects the liability amount indicated in the most recent study.
- 1.4 A portion of the future liability of increased STRS and PERS employer contributions has also been set aside in Fund 20. This is done by formal action of the Board via a Resolution. At the close of the 2023-24 year, it is

estimated that Fund 20 will hold committed funds in the amount of \$3,747,297 for this purpose. STRS rates have increased from 8.25% to 19.10% (10.85% increase), and PERS rates have increased from 11.44% to 27.05% (15.61% increase) since 2013-14 when the rates began to increase. In 2024-25, the District will begin transferring funds from Fund 20 to cover these increased expenses. In 2024-25, an estimated \$909,216 will be transferred from Fund 20 to Fund 01 to cover the historical increase to the STRS rate. Any interest earned in Fund 20 will remain and used for these same purposes.

- 1.5 All full time and part time Certificated classroom teacher equivalents have been budgeted to balance to 60 FTE.
- 1.6 The following FTE (full time equivalents) are budgeted for auxiliary certificated employees: 3.0 FTE RSP Teachers, 1.8 FTE Speech, 3.0 FTE Counselor, .80 FTE Reading Teacher, 2.0 Title One Teachers, 1.0 FTE Music, .60 FTE Nurse, 1.00 FTE Psychologist, 2.0 FTE SDC teachers, 1.8 Intervention Teachers.
- 1.7 Classified staffing levels include the following adjustments – paraeducators based on the number of K-6 classrooms, Yard Supervisors - same as 2023-24, addition of Paraeducator and Yard time for TK classes, and Special Education staffing as determined by student need.
- 1.8 In response to efficiency needs, the District has worked to reorganize positions in Maintenance and Operations, Technology, Communications, and Student Services in order to streamline and improve services for the District. This resulted in no significant net change in FTE.

2. Benefits:

2.1 It is estimated that the actual employer contributions for statutory benefits are as follows:

STRS	19.10%
PERS	27.05%
OASDI	6.20%
Medicare	1.45%
Workers Compensation	1.20% (new rates for 2024-25 not yet received)
Unemployment	0.05%

2.2 Health and Welfare caps are budgeted at \$1,504 per month for all health plans and all bargaining units. This includes cap increases negotiated for all bargaining units for 2024-25. RESIG rates for 2024-25 are pending formal approval at a ~ 7% increase for Blue Shield and Kaiser, no change in rate for Dental, and a decrease in the Vision premium.

- 3. Property and Liability insurance has not yet been finalized for 2024-25, therefore 2023-24 rates are used in this budget.
- 4. Utilities have been budgeted based on 2024-24 trends, including increasing electricity costs and a 1% increase to all services.
- 5. Contracts with County Office of Education remain the same as in 2023-24.
- 6. As part of the LCFF, we will not receive additional Deferred Maintenance funding in the general fund. As part of the LCAP, we are to continue support of our facilities so we will continue to contribute the 3% required to the Routine Restricted Maintenance account in the General Fund. Unspent funds must remain in the account for future facilities maintenance needs.
- 7. The District continues to belong to the Rincon Valley Partnership for Special Ed services. The same assumptions are used for the 2024-25 budget based on pupil count.

















8. We are budgeting for 3 student attending Non-Public Schools.

The budget year (2024-2025) is deficit budgeted by <\$1,710,233>*

****See notes regarding funds held as 'committed' that will cover this deficit and only ~80% of anticipated basic aid supplemental funds budgeted as current year revenue.***

Future Year Assumptions:

2025-2026 and 2026-2027

-  LCFF based on School Services Dartboard of 2.93% COLA for 2025-26 (1242 funded ADA) and 3.08% for 2025-26 (1255 funded ADA).
-  State and Federal revenue remain the same as 2024-2025.
-  All salaries have been increased for Step and Column at the rate of 1.5% for 2025-26 and 2026-27 (regardless if the State funds a COLA or not, Step and Column are ongoing costs).
-  Health benefits cap is increased to \$1,629 for certificated in 2025-26 (final year of 3-year agreement), and is maintained at the 2024-25 rate of \$1,504 per month/FTE for classified.
-  Statutory benefits are calculated at 36.50%, 36.90% for classified and 21.80%, 21.80% for certificated on any additional salaries
-  Books and supplies are increased by 1.0% each year
-  Services and Other Operating expenditures are increased by 1.0% where necessary
-  Routine Restricted Maintenance (RRM) Account is budgeted at 3%.
-  Contributions to Restricted Programs remain at required level (mostly Special Ed and RRM).
-  Many of the positions supported by Coronavirus funds and one-time grants have ended. However, a few (e.g. additional counselor, paraeducators) have been moved into the General Fund and will continue to be supported by committed funds.
-  Reserve for Economic Uncertainties level is at the state required level, but our Board Policy states that our reserve for economic uncertainties must remain at 17%, therefore this percentage is used while explaining ending balance reserve levels. The percentage remains the same due to newly budgeted BAS funds to cover deficits.
-  Health and welfare costs for retirees are paid out of the General Fund as a pay-as-you-go item and all OPEB actuary amounts are committed in Fund 20 for future liabilities to age 65.
-  A 4% negotiated salary as well as benefits increase for certificated and non-represented is included in 2025-26. No negotiated salary or benefit increases are included in 2025-26 for classified or in 2026-27 for any bargaining units.
-  No Restricted Carryovers are budgeted. These will be brought back into the budget when ending balances are known after the books are closed in September of each year.
-  A portion of Charter Conversion Basic Aid Supplemental funding is now included in all years to support the added programs and salary increases over the budget and 2 subsequent years.
-  Local Control Funding Formula is included in all subsequent years.

June 4, 2024

TO: The Mark West Union School Board
FROM: Renee Loeza
RE: Preliminary 2024-2025 Budget Narratives

Supplemental Funds (09, 13, 17, 20, 21, 25, 35, 40)

CHARTER SCHOOLS SPECIAL RESERVE FUND 09 (Mark West Charter)

The Mark West Charter School is a dependent Charter School under the governance of the Mark West Union School District's Board of Trustees.

All Funds of the Mark West Charter School are held separately in Fund 09, and all ending balance funds in 09 are Assigned specifically for the use of Mark West Charter School. The budget includes all salary and benefits for the same level of staffing as directed by the school's Principal and Superintendent. All other expenditures remain similar to prior year. The same LCFF assumptions are used for the MWCS as are used for the other district schools.

The Charter's 2024-2025 budget assumes the same number of Home Study students as a 'regular' year, as the students who temporarily moved to the Home Study program during the Pandemic have move backed to their original schools. As updates are known regarding revenue and expenditures, the Mark West Charter's budget will be updated accordingly.

The Charter shows a positive ending balance in 2023-24 of **\$321,836** of which \$211,314 is restricted. Mark West Charter is deficit budgeted in the amount of <\$176,996> for 2024-25.

CAFETERIA FUND 13

Beginning with the 2022-23 year, the State implemented Universal Meals, which allows all students to receive a breakfast and lunch at no charge to any student. The high quality of the meals from our vendor, coupled with the availability for all students to eat for free has dramatically increased our participation in the meals program.

The increase in participation that we have seen, along with a higher per-meal reimbursement rate based on the State's Universal Meals program resulted in an increase in revenues in Fund 13. Conversely, increased participation has also

resulted in higher food costs and increased staffing. Due to all of these factors, the Cafeteria program's expenditures exceed the revenue received from meal reimbursements from Federal and State sources. In 2023-24, we anticipate needing contribution of \$70,000 from Fund 01 to the Cafeteria Fund. We are currently budgeting a contribution of \$170,000 to Fund 13 for 2024-25 going forward. However, at this time, the State has not updated reimbursement rates for 2024-25, which we anticipate to increase. This contribution amount will be analyzed once reimbursement rates for 2024-25 are updated, and the contribution may be able to be lowered. We are committed to and will support the National School Lunch Program's Fund 13.

The Business Office will continue to monitor the financial aspects of the program. After reviewing the financial condition of this fund, it appears that we will be able to meet its financial obligations at year end. The beginning balance in Fund 13 is estimated to be \$10,156.

SPECIAL RESERVE FUND 17

Most of the funds in this special reserve fund have been Committed for our Board approved Technology Plan - ***\$486,141***. The remaining balance of ***\$500,000*** is Committed for a Maintenance Plan. Funds will transferred out of 17 and into Fund 01 upon expenditures taking place.

After reviewing the financial condition of this fund, it appears that we will be able to meets its financial obligations at year end.

SPECIAL RESERVE FOR POST EMPLOYMENT BENEFITS FUND 20

This fund holds Committed funds for:

\$ 2,487,190 for Actuary amount of OPEB (certificated retiree health care). The new GASB 74/75 Study has estimated this liability has increased from \$2,172,634.

\$ 3,747,297 is committed for STRS/PERS liability. STRS rates have increased from 8.25% to 19.10% (10.85% increase), and PERS rates have increased from 11.44% to 27.05% (15.61% increase) since 2013-14 when the rates began to increase. In 2024-25, the District will begin transferring funds from Fund 20 to cover these increased expenses. In 2024-25, an estimated \$909,216 will be transferred from Fund 20 to Fund 01 to cover the historical increase to the STRS rate. Any interest earned in Fund 20 will remain and used for these same purposes.

We do not anticipate our expenditures exceeding our revenue in this fund. After reviewing the financial condition of this fund it appears that we will be able to meet its financial obligations at year end.

BUILDING (BOND) FUND 21

No activity is budgeted for this fund in 2024-25. The fund will remain open for a future G.O. Bond sale.

The current fund balance is **\$ 0**.

We do not anticipate our expenditures exceeding our revenue in this fund. After reviewing the financial condition of this fund it appears that we will be able to meet its financial obligations at year end.

CAPITAL FACILITIES FUND 25

In August 2022, the District had a Level I Developer Fee Justification study performed, which justified continuation of fees charged to contractors to match the Statutory rate set by the State Allocation Board (SAB) in February of 2022. In October 2022, the Board approved the increase of the current rates to match those that were set by the State Allocation Board. The current rate increased from \$0.66 per sq. foot for commercial construction to **\$0.78** and from \$4.08 per sq. foot for residential construction to **\$4.79**. Of these fees, the Mark West District collects **\$0.55 (70%)**, while SRCS collects 30% of their justified rate for commercial projects. Additionally, the District collects **\$3.35 (70%)** for residential construction, and SRCS collects 30% of their rate. The new fees took effect 60 days after Board approval (December 12, 2022). The SAB has approved an increase to rates again in January 2024, and a Developer Fee Justification Study is in the process of being performed. In the Fall 2024, the District will present this study, with the potential for an increase in Developer Fees for the District. Funds are currently earmarked for construction/reconstruction of facilities projects if funds are available. Activity in this fund has increased as more developers are applying for and paying permit fees for new construction in our area.

The fund balance in this fund is ~ **\$ 1,199,475**.

We do not anticipate our expenditures exceeding our revenue in this fund. After reviewing the financial condition of this fund it appears that we will be able to meet its financial obligations at year end.

SCHOOL FACILITIES (STATE) PROGRAM FUND 35

This fund received State Modernization funds in the amount of \$2,350,653 in June 2010. The apportionment was to be used with a District 50% match for approved project #50-70805-00-01 for the John B. Riebli Classroom Replacement and Parking Lot Improvement project. The project has been completed and we have prepared a final expenditure and match report determining the amount of unused funds available to return to the State. The state has determined this file closed. We are allowed to use the remaining funds for other similar modernization projects for the Riebli site. The remaining balance has been used on the John B Riebli Office, parking lot, bathroom modernization project.

The current fund balance in this fund is ***\$0***.

We do not anticipate our expenditures exceeding our revenue in this fund.

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND 40

This fund holds Committed funds for:

\$1,920,441 – Modernization Projects for eligible buildings and system throughout the district.

We do not anticipate our expenditures exceeding our revenue in this fund.

ANNUAL BUDGET REPORT:

July 1, 2024 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: Mark West USD Office and Website

Date: 05/31/2024 - 06/04/2024

Adoption Date: June 06, 2024

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Mark West USD Office

Date: June 04, 2024

Time: 4:00 p.m

Contact person for additional information on the budget reports:

Name: Renee Loeza

Title: Chief Business Official

Telephone: 707-524-2974

E-mail: rloeza@mwusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance		X
	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.		
2	Enrollment		X
	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.		
3	ADA to Enrollment		X
	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		
4	Local Control Funding Formula (LCFF) Revenue		X
	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		
5	Salaries and Benefits		X
	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.		
6a	Other Revenues		X
	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		
6b	Other Expenditures		X
	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.		
7	Ongoing and Major Maintenance Account	X	
	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		
8	Deficit Spending	X	
	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		
9a	Fund Balance	X	
	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		
9b	Cash Balance	X	
	Projected general fund cash balance will be positive at the end of the current fiscal year.		
10	Reserves	X	
	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) 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 X X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X n/a	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
				06/06/2024
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:

Redwood Empire Schools Insurance Group

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

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/06/2024

For additional information on this certification, please contact:

Name: Renee Loeza
Title: Chief Business Official
Telephone: 707-524-2974
E-mail: rloeza@mwusd.org

Description	2023-24 Estimated Actuals			2024-25 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)	400.48	400.48	400.48	416.75	416.75	416.75
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)	400.48	400.48	400.48	416.75	416.75	416.75
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.98	2.98	2.98	3.73	3.73	3.73
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.07	.07	.07	.07	.07	.07
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.05	3.05	3.05	3.80	3.80	3.80
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	403.53	403.53	403.53	420.55	420.55	420.55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 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	2023-24 Estimated Actuals			2024-25 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	760.73	760.73	760.73	785.00	785.00	785.00
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)	760.73	760.73	760.73	785.00	785.00	785.00
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	102.35	102.35	102.35	119.11	119.11	119.11
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)	102.35	102.35	102.35	119.11	119.11	119.11
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	863.08	863.08	863.08	904.11	904.11	904.11

Budget, July 1
2024-25 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	(138,000.00)	0.00	0.00				
Other Sources/Uses Detail					909,216.00	170,000.00		
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	138,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					170,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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
2024-25 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	909,216.00		
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
2024-25 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	138,000.00	(138,000.00)	0.00	0.00	1,079,216.00	1,079,216.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 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	16,812,762.00	153,136.00	16,965,898.00	17,242,077.00	153,136.00	17,395,213.00	2.5%
2) Federal Revenue		8100-8299	0.00	759,637.97	759,637.97	0.00	373,976.00	373,976.00	-50.8%
3) Other State Revenue		8300-8599	308,971.65	2,167,265.29	2,476,236.94	361,536.00	2,008,678.00	2,370,416.00	-4.3%
4) Other Local Revenue		8600-8799	1,162,627.73	788,041.88	1,950,669.61	316,159.00	625,659.00	941,818.00	-51.7%
5) TOTAL, REVENUES			18,284,361.38	3,868,081.14	22,152,442.52	17,919,774.00	3,161,649.00	21,081,423.00	-4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,803,101.78	2,013,061.19	9,816,162.97	8,582,703.73	1,641,133.53	10,223,837.26	4.2%
2) Classified Salaries		2000-2999	2,246,989.30	611,087.49	2,858,056.79	2,207,091.20	589,442.21	2,796,533.41	-2.2%
3) Employee Benefits		3000-3999	3,797,353.54	1,709,509.39	5,506,862.93	4,107,408.03	1,641,915.95	5,749,323.98	4.4%
4) Books and Supplies		4000-4999	659,485.01	580,331.96	1,239,816.97	201,638.00	173,590.00	375,228.00	-69.7%
5) Services and Other Operating Expenditures		5000-5999	1,174,748.49	3,076,407.69	4,251,156.18	1,143,902.00	3,110,722.95	4,254,624.95	0.1%
6) Capital Outlay		6000-6999	1,026,958.00	91,378.20	1,118,336.20	0.00	131,324.71	131,324.71	-88.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,708,616.12	8,081,775.92	24,790,392.04	16,242,742.96	7,288,129.35	23,530,872.31	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,575,745.26	(4,213,694.78)	(2,637,949.52)	1,677,031.04	(4,126,480.35)	(2,449,449.31)	-7.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	317,416.39	0.00	317,416.39	909,216.00	0.00	909,216.00	186.4%
b) Transfers Out		7600-7629	70,000.00	0.00	70,000.00	170,000.00	0.00	170,000.00	142.9%
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	(3,668,135.28)	3,668,135.28	0.00	(4,377,218.73)	4,377,218.73	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,420,718.89)	3,668,135.28	247,416.39	(3,638,002.73)	4,377,218.73	739,216.00	198.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,844,973.63)	(545,559.50)	(2,390,533.13)	(1,960,971.69)	250,738.38	(1,710,233.31)	-28.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,596,315.71	3,082,663.63	17,678,979.34	12,751,342.08	2,537,104.13	15,288,446.21	-13.5%
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)			14,596,315.71	3,082,663.63	17,678,979.34	12,751,342.08	2,537,104.13	15,288,446.21	-13.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,596,315.71	3,082,663.63	17,678,979.34	12,751,342.08	2,537,104.13	15,288,446.21	-13.5%
2) Ending Balance, June 30 (E + F1e)			12,751,342.08	2,537,104.13	15,288,446.21	10,790,370.39	2,787,842.51	13,578,212.90	-11.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	131.66	129,249.33	129,380.99	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,407,854.80	2,407,854.80	0.00	2,787,842.51	2,787,842.51	15.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	8,392,895.60	0.00	8,392,895.60	6,536,879.72	0.00	6,536,879.72	-22.1%
Commit for FIRE - Insurance Funds for Repairs	0000	9760	437,254.00		437,254.00			0.00	
Commit for Attached List of Priority Programs	0000	9760	7,955,641.60		7,955,641.60			0.00	
Commit for FIRE - Insurance Funds for Repairs	0000	9760			0.00	437,254.00		437,254.00	
Commit for Attached List of Priority Programs	0000	9760			0.00	6,099,625.72		6,099,625.72	
d) Assigned									
Other Assignments		9780	131,047.82	0.00	131,047.82	223,342.67	0.00	223,342.67	70.4%
Assign for Instructional Materials	1100	9780	131,047.82		131,047.82			0.00	
Assign for Instructional Materials	1100	9780			0.00	223,342.67		223,342.67	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,226,267.00	0.00	4,226,267.00	4,029,148.00	0.00	4,029,148.00	-4.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	17,625,750.20	(1,251,111.68)	16,374,638.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	(637,240.00)	0.00	(637,240.00)				

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2023-24 Estimated Actuals
Ending Fund Balance	979Z	12,620,294.26
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	1,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	131.66
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	8,392,895.60
Commit for FIRE - Insurance Funds for Repairs	9760	437,254.00
Commit for Attached List of Priority Programs	9760	7,955,641.60
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	4,226,267.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2024-25 Budget
Ending Fund Balance	979Z	10,567,027.72
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	1,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	6,536,879.72
Commit for FIRE - Insurance Funds for Repairs	9760	437,254.00
Commit for Attached List of Priority Programs	9760	6,099,625.72
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	4,029,148.00
Unassigned/Unappropriated	9790	0.00



MARK WEST UNION SCHOOL DISTRICT

305 Mark West Springs Road, Santa Rosa, CA 95404-1101
District Office (707) 524-2970
Business Office (707) 524-2977 ♦ Fax (707) 524-2976
Dr. Rachel Valenzuela, Superintendent
rvalenzuela@mwusd.org

Board of Trustees:
Sara Azat
Brian Burke
Priscilla Jaworski-Quintanilla
Victor McKnight
Aaron Smith

Director of Instructional Services:
Lisa Warne
Chief Business Official:
Renee Loeza

June 4, 2024

As of the 2024-2025 Adopted Budget, please see the Summary List of Board Committed Funds as shown in General Fund 01 Components of Ending Fund Balance. These funds began being Committed as of the Board meeting May 16, 2017.

*By formal resolution at previous Board meetings, all funds have been Committed and will remain Committed for their intended purpose. Should the Board wish to utilize these funds for other purposes, they will be Un-Committed at a future Board meeting. Commitments will continue to decrease as these funds are used for their intended purpose. Interest earned in each fund will remain in the funds for its intended purpose.

Summary List of Board Committed Funds:

Fund 01:

2023-24 Estimated Actuals June 30, 2024 Balance: \$7,955,641.60

2024-25 Adopted Budget June 30, 2025 Balance: \$6,099,625.72

- Psychologist at 1.0 FTE
- Counselor program (3.0 FTE and Interns)
- Music Program (1.0 FTE)
- Certificated support (TIST/PBLIST/STEAM)
- Prof Development Days 2 pd days on salary schedule (days increased from 184 to 186)
- Multi-Tiered System of Supports (MTSS)
- 1 night Coloma Outdoor Ed 3 sites (\$10,000 for each school)
- 5th Grade Field Trip (\$5,000 for each school)
- Text Book Adoption
- Goal of no combination classes (if combo classes are necessary, provide certificated Combo support at 2 hrs/day)
- 4 hours extra Custodial (cleaning)
- Special Education program costs (contribution)
- Declining Enrollment
- Paraeducators in grades 2-6 (2021-22, 2022-23, 2023-24)
- 7% salary settlement (Brd approved to Commit funds for the cost of the 20-21 salary agreements of 7% that exceed the statutory COLA for 20-21 which was 0%, ongoing)
- Support of the Home Study Program
- Playground structures



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Special Commitment (not BAS funds): These funds are being Committed for the specific purpose for receipt of Insurance funds (Above ground landscape systems repairs \$98,500, Blanco Painting of Riebli \$180,850, Tree/Plant losses \$ 157,904) due to the Tubb’s Fire. **Total added to COMMITTED funds: \$ 437,254.00**

Total Fund 01 Commitments:

2023-24 Estimated Actuals June 30, 2024 Balance: \$8,392,895.60

2024-25 Adopted Budget June 30, 2025 Balance: \$6,536,879.72

Fund 17 Commitments:

2023-24 Estimated Actuals June 30, 2024 Balance: \$986,140.81

2024-25 Adopted Budget June 30, 2025 Balance: \$1,005,480.81

- Technology Plan
- Maintenance Plan

Fund 20 Commitments:

2023-24 Estimated Actuals June 30, 2024 Balance: \$6,234,487.41

2024-25 Adopted Budget June 30, 2025 Balance: \$5,416,571.41

- Other Post Employment Benefits (OPEB) as it relates to the increased cost of STRS and PERS
- Other Post Employment Benefits (OPEB) as it relates to the increased cost in health care premiums for certificated retirees as detailed in Actuary.

Fund 40 Commitments:

2023-24 Estimated Actuals June 30, 2024 Balance: \$1,920,441.05

2024-25 Adopted Budget June 30, 2025 Balance: \$1,947,841.05

Modernization, construction, re-construction

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	36,255.82	36,255.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,255.82	36,255.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,255.82	36,255.82	0.0%
2) Ending Balance, June 30 (E + F1e)			36,255.82	36,255.82	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	36,255.82	36,255.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	36,255.82		
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			36,255.82		
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)			36,255.82		
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,156,091.00	1,372,109.00	18.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	122,164.17	112,535.00	-7.9%
4) Other Local Revenue		8600-8799	58,950.41	10,000.00	-83.0%
5) TOTAL, REVENUES			1,337,205.58	1,494,644.00	11.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	700,500.73	841,593.69	20.1%
2) Classified Salaries		2000-2999	187,017.47	151,979.58	-18.7%
3) Employee Benefits		3000-3999	417,142.16	440,184.45	5.5%
4) Books and Supplies		4000-4999	68,313.16	22,093.00	-67.7%
5) Services and Other Operating Expenditures		5000-5999	222,216.31	215,789.00	-2.9%
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			1,595,189.83	1,671,639.72	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(257,984.25)	(176,995.72)	-31.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(257,984.25)	(176,995.72)	-31.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	579,820.08	321,835.83	-44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,820.08	321,835.83	-44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,820.08	321,835.83	-44.5%
2) Ending Balance, June 30 (E + F1e)			321,835.83	144,840.11	-55.0%
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	9,713.12	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	202,363.70	92,793.51	-54.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Assign for MWCS Programs Only	0000	9780	109,759.01	52,046.60	-52.6%
Assign for MWCS Lottery Instructional Materials Only	1100	9780	92,247.09		
Assign for MWCS Programs Only	0000	9780	17,511.92		
Assign for MWCS Lottery Instructional Materials Only	1100	9780		51,004.68	
Assign for MWCS Lottery Instructional Materials Only	1100	9780		1,041.92	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		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	429,663.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,570.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	239,621.30	247,635.00	3.3%
3) Other State Revenue		8300-8599	413,687.83	427,510.00	3.3%
4) Other Local Revenue		8600-8799	20.00	0.00	-100.0%
5) TOTAL, REVENUES			653,329.13	675,145.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	197,352.45	188,264.85	-4.6%
3) Employee Benefits		3000-3999	101,060.83	101,160.73	0.1%
4) Books and Supplies		4000-4999	506,658.63	553,780.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	13,927.00	5,400.00	-61.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			818,998.91	848,605.58	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(165,669.78)	(173,460.58)	4.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,000.00	170,000.00	142.9%
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			70,000.00	170,000.00	142.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,669.78)	(3,460.58)	-96.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	105,826.22	10,156.44	-90.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,826.22	10,156.44	-90.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,826.22	10,156.44	-90.4%
2) Ending Balance, June 30 (E + F1e)			10,156.44	6,695.86	-34.1%
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	10,156.44	6,695.86	-34.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	(308,746.61)		
		9111	(499.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	35,000.00	19,340.00	-44.7%
5) TOTAL, REVENUES			35,000.00	19,340.00	-44.7%
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)			35,000.00	19,340.00	-44.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	317,416.39	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(317,416.39)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,416.39)	19,340.00	-106.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,268,557.20	986,140.81	-22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,268,557.20	986,140.81	-22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,268,557.20	986,140.81	-22.3%
2) Ending Balance, June 30 (E + F1e)			986,140.81	1,005,480.81	2.0%
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		9760	986,140.81	1,005,480.81	2.0%
Commit for Maintenance Plan	0000	9760	500,000.00		
Commit for Technology Plan	0000	9760	486,140.81		
Commit for Maintenance Plan	0000	9760		500,000.00	
Commit for Technology Plan	0000	9760		505,480.81	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,166,332.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	(44,339.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	175,000.00	91,300.00	-47.8%
5) TOTAL, REVENUES			175,000.00	91,300.00	-47.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			175,000.00	91,300.00	-47.8%
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	909,216.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(909,216.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,000.00	(817,916.00)	-567.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,059,487.41	6,234,487.41	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,059,487.41	6,234,487.41	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,059,487.41	6,234,487.41	2.9%
2) Ending Balance, June 30 (E + F1e)			6,234,487.41	5,416,571.41	-13.1%
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		9760	6,234,487.41	5,416,571.41	-13.1%
Commit for OPEB Actuary 2024	0000	9760	2,487,190.00		
Commit for STRS/PERS Rates/Liability	0000	9760	3,747,297.41		
Commit for OPEB Actuary 2024	0000	9760		2,487,190.00	
Commit for STRS/PERS Rates/Liability	0000	9760		2,929,381.41	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,414,909.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(211,975.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	94,000.00	62,870.00	-33.1%
5) TOTAL, REVENUES			94,000.00	62,870.00	-33.1%
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	104,910.69	103,500.00	-1.3%
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			104,910.69	103,500.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,910.69)	(40,630.00)	272.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,910.69)	(40,630.00)	272.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,210,385.45	1,199,474.76	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,210,385.45	1,199,474.76	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,210,385.45	1,199,474.76	-0.9%
2) Ending Balance, June 30 (E + F1e)			1,199,474.76	1,158,844.76	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,199,474.76	1,158,844.76	-3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		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	1,267,033.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(42,495.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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	53,000.00	27,400.00	-48.3%
5) TOTAL, REVENUES			53,000.00	27,400.00	-48.3%
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)			53,000.00	27,400.00	-48.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,000.00	27,400.00	-48.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,867,441.05	1,920,441.05	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,867,441.05	1,920,441.05	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,441.05	1,920,441.05	2.8%
2) Ending Balance, June 30 (E + F1e)			1,920,441.05	1,947,841.05	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,920,441.05	1,947,841.05	1.4%
Commit for Facilities/Modernization	0000	9760	1,920,441.05		
Commit for Facilities/Modernization	0000	9760		1,947,841.05	
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	1,976,977.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(65,328.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		