

**MARK WEST UNION
SCHOOL DISTRICT
2025 – 2026
Preliminary BUDGET**

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

Posted June 6, 2025

**Renee Loeza
Chief Business Official**

Mark West Union School District

2025 – 2026

Preliminary Budget Hearing - June 10, 2025
Adoption - June 12, 2025

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Mark West Union School District

2025 – 2026

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 2025-2026 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 2024-25 CDE Funding Exhibits will be reviewed while budgeting for 2025-26. However, some revenue data will not be available until after July 2025, 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 2025-26 year.

The District will budget most programs at the levels it has in the past year. The 2025-26 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.

As of the 2024-25 year, all COVID funding and large one-time grants have been fully expended. In the Governor's May Revise, a new discretionary block grant was proposed. However, it is recommended that districts not budget this revenue source, as it is still being decided upon at the legislative level, and therefore subject to change or elimination. Similarly, the Governor's May Revise has proposed additional per-pupil funding add-ons for TK students, which are also subject to change or reduction. Therefore, these additional revenues are not included in this budget. If they are included in the final State budget, they will be added to the District's budget accordingly.

We have consulted with the Sonoma County Office of Education on LCFF calculations, and we use the FCMAT LCFF Calculator that is provided (v26.1c). For our 2025-26 budget, our Property Taxes receipts continue to increase at a moderate rate. This will have a positive effect on our Basic Aid Supplemental formula as long as we continue to accept out-of-district students.

The following lists the assumptions that have been used in generating the budget proposal for the 2025-2026 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 districts receiving Basic Aid Supplemental funding, due to its volatility, to not budget revenues until they are finalized at Period 2 (P-2) 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 2025-2026 year, the district will budget \$2.7M of the potential \$3.0M-\$3.5M 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 2023-24	Year 2024-25	Year 2025-26
	(phasing in of universal TK)		
Mark West	425	426	461
San Miguel	403	401	407
John B Riebli	400	406	434
Mark West Charter	<u>107</u>	<u>124</u>	<u>124</u>
	1,335	1,357	1,426

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 2024-25 our numbers were: Mark West Elementary – 52.46%, San Miguel Charter – 44.21%, and John B. Riebli Charter – 35.66%. All sites will earn Supplemental Grants for students for 2025-26, 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 order to maximize our funding through LCFF.

REVENUE ASSUMPTIONS:

1. LCFF Calculators are enclosed for each school site. With the Governor's 2025-26 May Revise Budget, Districts are estimated to receive a 2.30% Cost of Living Adjustment. Due to the current volatility of the economy, Districts are advised to budget with caution.
2. 2024-25 estimated Property Tax rates at P-2 increased just 0.65% from 2023-24 rates (24-25 P-2 was \$9,926,443), which represents a slowing down of the property tax increases we have seen since the Tubbs fire. However, typically we see an increase of 1-4% between P-2 and Annual. We anticipate that property taxes will increase to \$10,327,471 in 2025-26.
3. The Unduplicated counts used in Supplemental and Concentration Grants are based on **2024-25** CALPADS counts (Count taken on Oct 2, 2024). Counts will be updated in October 2025.

4. The state COLA is set at 2.30% (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 2025-26.

<u>Federal Programs</u>		<u>Revenue</u>
3310	Special Ed (also includes 3315 and 3327)	\$209,111
3010	Title One - Improving Basic Programs (decreasing annually)	\$101,692
4035	Title II -A - Teacher/Principal Improvement	\$17,875
4203	Title III – LEP	\$16,933
4127	Title IV	\$10,000
<u>State Programs</u>		
0000	K-3 Grade Span Adjustment, TK Addon, EPA	Included in LCFF
1100	Lottery - Unrestricted (\$191/ADA)	\$222,266
2600	Expanded Learning Opportunities Program (ELOP)	\$799,893
6300	Lottery - Restricted for Instructional Materials (\$82/ADA)	\$95,423
6500	Special Ed (includes 6546 and 6547)	\$1,220,353
6770	Arts and Music in Schools (AMS – Prop 28)	\$169,653

- a. Title One funds will be allocated to Mark West, San Miguel, and Mark West Charter for the 2025-2026 fiscal year as long as these sites continue to qualify. The Board of Trustees has committed funds for the purpose of hiring a Reading Teacher at 80% at Riebli School since they do not receive Title One funds. The District also contributes unrestricted funds to support full time Reading Teachers at Mark West and San Miguel, as Title I funds only support 20-25% of the cost of these services.
7. State Special Education LCFF has been factored into the 2025-26 revenue projections. Projections for our Special Education program costs are estimated at \$5,546,757 (reduced by a \$50,000 contribution from MW Charter). We receive funding in the amount of \$1,439,089, which necessitates a **contribution of \$4,107,668 from the General Fund.**
8. The Lottery revenue will be projected at \$191 per unit of attendance for Unrestricted Lottery and an additional \$82 per unit of attendance for the Restricted Program for all schools.
9. 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. Additionally, the District will offer a Summer Enrichment Academy to provide enrichment and academic opportunities for students.
10. 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 2025 at Unaudited Actual time.

11. 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.
12. 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 10:1 ratio, the District has hired an additional full-time staff member for each TK class. This new add-on assists with this additional cost. If the TK add-on is increased as proposed in the May Revision, this additional funding will be included in future budget updates.
13. In November 2022, voters approved Proposition 28, which provides an ongoing funding source to school districts for Arts and Music programs. The 2025-26 budget includes anticipated revenue in this program, as well as carryover from the 2023-24 and 2024-25 years as the district planned and developed this program. Beginning with the 2025-26 year, a full-time Visual and Performing Arts (VAPA) teacher will be provided districtwide.

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 2025-2026 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 and classified bargaining units, MARFAC and CSEA, for 2025-26, which include a 4% increase to salary schedules for 2025-26. This change is reflected in the 2025-26 salaries and benefits for certificated, classified, and management/confidential employees.
- 1.3 Health benefit payments for Certificated Retirees will be paid out of Fund 01 on a pay-as-you-go practice. The District expects to have 10 retired employees receiving health benefit coverage through age 65 during all or part of the 2025-26 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 10, 2025 has been approved by the Board. The District currently has \$2,561,097 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 2025-26 year, it is estimated that Fund 20 will hold committed funds in the amount of \$2,298,367 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 26.81% (15.37% increase) since 2013-14 when the rates began to increase. In 2024-25, the District began transferring funds from Fund 20 to cover these increased expenses. In 2025-26, an estimated \$945,585 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 be used for these same purposes.

- 1.5 All full time and part time Certificated classroom teacher equivalents have been budgeted to balance to 58 FTE.
- 1.6 The following FTE (full time equivalents) are budgeted for auxiliary certificated employees: 3.0 FTE RSP Teachers, 2.2 FTE Speech, 3.0 FTE Counselor, .80 FTE Reading Teacher, 2.0 Title One/Reading Teachers, 1.0 FTE Music, .60 FTE Nurse, 1.00 FTE Psychologist, 3.0 FTE SDC teachers (add 1 new in 2025-26), 1.0 FTE VAPA teacher (new in 2025-26).
- 1.7 Classified staffing levels include the following adjustments – paraeducators based on the number of K-6 classrooms, Yard Supervisors - same as 2024-25, addition of Paraeducator and Yard time for TK classes, elimination of Computer Lab, and Special Education staffing as determined by student need, including the addition of 2 SDC Paraeducators for a new SDC class. An Occupational Therapist (0.6 FTE) was also added to the classified management classification.

2. Benefits:

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

STRS	19.10%
PERS	26.81%
OASDI	6.20%
Medicare	1.45%
Workers Compensation	1.04% (new rates for 2025-26 not yet received)
Unemployment	0.05%

- 2.2 Health and Welfare caps are budgeted at \$1,629 per month for all health plans and both bargaining units. This includes cap increases negotiated for all bargaining units for 2025-26. RESIG rates for 2025-26 are pending formal approval at an ~ 8.5% increase for Blue Shield and Kaiser, no change in rate for Dental and Vision premiums.

3. Property and Liability insurance has not yet been finalized for 2025-26, therefore 2024-25 rates are used in this budget.
4. Utilities have been budgeted based on 2024-25 trends, including increasing electricity costs and a 1% increase to all services.
5. Contracts with the County Office of Education remain the same as in 2024-25.
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, therefore 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 and has begun to also contract with Santa Rosa City Schools for Special Ed services. Cost increases have been estimated with projected student counts and a 14% rate increase.
8. The budget includes 4 students attending Non-Public Schools.
9. Special Education costs continue to increase. The District is currently working to reduce future increases by building our own internal programs with the goal of utilizing placements within our own district programs before seeking outside placements. Based on some of these changes implemented for 2025-26, preliminary estimates show our general fund contribution remaining flat for 2025-26 (prior year increase was \$1M).

The budget year (2025-2026) is deficit budgeted by <\$1,652,220>*

****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:

2026-2027 and 2027-2028

- LCFF based on School Services Dartboard of 3.02% COLA for 2026-27 (1238 funded ADA) and 3.42% for 2027-28 (1234 funded ADA).
- State and Federal revenue remain the same as 2025-2026.
- All salaries have been increased for Step and Column at the rate of 1.5% for 2026-27 and 2027-28 (regardless if the State funds a COLA or not, Step and Column are ongoing costs).
- Health benefits cap remains at \$1,629 for certificated and classified in 2026-27 and 2027-28.
- Statutory benefits are calculated at 35.64%, 36.54% for classified and 21.64%, 21.64% for certificated on any additional salaries
- Books and supplies are increased by 1.0% each year
- Services and Other Operating expenditures (excluding Special Ed) are increased by 1.0% where necessary. Special Ed is increased at 14%.
- Routine Restricted Maintenance (RRM) Account is budgeted at 3%.
- Contributions to Restricted Programs remain at required level (mostly Special Ed and RRM).
- Programs identified by the Board 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.
- No negotiated salary or benefit increases are included in 2026-27 or 2027-28 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 10, 2025

TO: The Mark West Union School Board
FROM: Renee Loeza
RE: Preliminary 2025-2026 Budget Narratives

Supplemental Funds (08, 09, 13, 17, 20, 25, 40)

STUDENT ACTIVITY SPECIAL REVENUE FUND 08

The State implemented a new GASB 84, which requires districts to document in their financial statements the activities and balances from all schools' student council accounts. These funds are not used for any other purpose besides documenting the activity.

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.

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 2024-25 of **\$168,462** of which \$59,320 is restricted. Mark West Charter is deficit budgeted in the amount of <\$50,722> for 2025-26.

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 current 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 2024-25, we anticipate needing a contribution of \$84,445 from Fund 01 to the Cafeteria Fund. We are currently budgeting a contribution of \$99,762 to Fund 13 for 2025-26 going forward. However, at this time, the State has not updated reimbursement rates for 2025-26. This contribution amount will be analyzed once reimbursement rates for 2025-26 are updated, as well as food cost estimates are updated consistent with our new meal contract, at which point the contribution will be adjusted accordingly. 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.

SPECIAL RESERVE FUND 17

Most of the funds in this special reserve fund have been Committed for our Board approved Technology Plan - **\$384,073**.

The remaining balance of **\$500,000** is Committed for a Maintenance Plan. Funds will be 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 meet its financial obligations at year end.

SPECIAL RESERVE FOR POST EMPLOYMENT BENEFITS FUND 20

This fund holds Committed funds for:

\$ 2,561,097 for Actuary amount of OPEB (certificated retiree health care). The new GASB 74/75 Study has estimated this liability has increased from \$2,487,190.

\$ 2,298,367 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 26.81% (15.37% increase) since 2013-14 when the rates began to increase. In 2024-25, the District began transferring funds from Fund 20 to cover these increased expenses. In 2025-26, an estimated \$945,585 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 be 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.

CAPITAL FACILITIES FUND 25

In October 2024, 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 January of 2024. In November 2024, the Board approved the increase of the current rates to match those that were set by the State Allocation Board. The current rate increased to **\$0.84** per sq. foot for commercial construction and **\$5.17** per sq. foot for residential construction. Of these fees, the Mark West District collects **\$0.59 (70%)**, while SRCS collects 30% of their justified rate for commercial projects. Additionally, the District collects **\$3.62 (70%)** for residential construction, and SRCS collects 30% of their rate. The new fees took effect 60 days after Board approval (January 11, 2025). When the SAB approves an increase to rates again at a future date, a new Developer Fee Justification Study will be performed. Funds are currently earmarked for modernization projects at San Miguel and John B. Riebli elementary schools, which are currently in the planning phase.

The projected 2025-26 ending fund balance in this fund is ~ **\$ 1,120,595**.

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.

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND 40

This fund holds Committed funds for:

\$1,194,215 – Modernization Projects for eligible buildings and systems throughout the district.

These funds are being utilized to add two portable classrooms and a covered walkway at San Miguel School to support increased enrollment due to TK expansion. Remaining funds will be held in this account for future modernization projects at San Miguel and John B. Riebli schools.

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

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: Mark West Union School District Office and Website

Date: June 6, 2025 - June 10, 2025

Adoption Date: June 12, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Brian Burke

Title: Board Clerk

Public Hearing:

Place: Mark West Union School District Office

Date: June 10, 2025

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

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (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 X n/a	
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	

Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification

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

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

Date of Meeting: 06/12/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Brian Burke

Title: Board Clerk

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	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)	406.32	406.32	406.32	438.55	438.55	438.55
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)	406.32	406.32	406.32	438.55	438.55	438.55
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.65	1.65	1.65	.88	.88	.88
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.15	.15	.15	.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)	1.80	1.80	1.80	.95	.95	.95
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	408.12	408.12	408.12	439.50	439.50	439.50
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	763.96	763.96	763.96	796.08	796.08	796.08
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)	763.96	763.96	763.96	796.08	796.08	796.08
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	114.02	114.02	114.02	114.07	114.07	114.07
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)	114.02	114.02	114.02	114.07	114.07	114.07
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	877.98	877.98	877.98	910.15	910.15	910.15

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	(50,000.00)	0.00	0.00				
Other Sources/Uses Detail					1,036,038.96	99,762.02		
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	50,000.00	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					99,762.02	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	90,453.96		
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	945,585.00		
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

49 70805 0000000
Form SIAB
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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	50,000.00	(50,000.00)	0.00	0.00	1,135,800.98	1,135,800.98		

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	17,717,594.00	233,361.00	17,950,955.00	18,291,460.00	233,361.00	18,524,821.00	3.2%
2) Federal Revenue		8100-8299	0.00	404,511.00	404,511.00	0.00	355,611.00	355,611.00	-12.1%
3) Other State Revenue		8300-8599	339,806.16	2,219,943.67	2,559,749.83	368,391.20	2,198,744.67	2,567,135.87	0.3%
4) Other Local Revenue		8600-8799	1,453,789.19	607,931.94	2,061,721.13	1,077,698.39	852,976.94	1,930,675.33	-6.4%
5) TOTAL, REVENUES			19,511,189.35	3,465,747.61	22,976,936.96	19,737,549.59	3,640,693.61	23,378,243.20	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	8,467,788.29	1,733,225.15	10,201,013.44	8,837,430.84	1,705,192.95	10,542,623.79	3.3%
2) Classified Salaries		2000-2999	2,363,321.91	610,443.78	2,973,765.69	2,433,476.09	679,459.27	3,112,935.36	4.7%
3) Employee Benefits		3000-3999	4,166,114.71	1,743,973.76	5,910,088.47	4,434,218.86	1,898,463.17	6,332,682.03	7.2%
4) Books and Supplies		4000-4999	467,001.31	555,119.20	1,022,120.51	661,228.00	167,411.35	828,639.35	-18.9%
5) Services and Other Operating Expenditures		5000-5999	1,365,971.79	4,092,502.91	5,458,474.70	1,347,024.31	3,757,773.51	5,104,797.82	-6.5%
6) Capital Outlay		6000-6999	0.00	36,256.61	36,256.61	0.00	15,150.00	15,150.00	-58.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	29,912.00	29,912.00	0.00	29,912.00	29,912.00	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			16,830,198.01	8,801,433.41	25,631,631.42	17,713,378.10	8,253,362.25	25,966,740.35	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,680,991.34	(5,335,685.80)	(2,654,694.46)	2,024,171.49	(4,612,668.64)	(2,588,497.15)	-2.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	999,669.96	0.00	999,669.96	1,036,038.96	0.00	1,036,038.96	3.6%
b) Transfers Out		7600-7629	84,445.35	0.00	84,445.35	99,762.02	0.00	99,762.02	18.1%
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	(5,227,345.60)	5,227,345.60	0.00	(4,917,667.81)	4,917,667.81	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,312,120.99)	5,227,345.60	915,224.61	(3,981,390.87)	4,917,667.81	936,276.94	2.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,631,129.65)	(108,340.20)	(1,739,469.85)	(1,957,219.38)	304,999.17	(1,652,220.21)	-5.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,792,359.48	2,826,960.65	16,619,320.13	12,161,229.83	2,718,620.45	14,879,850.28	-10.5%
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)			13,792,359.48	2,826,960.65	16,619,320.13	12,161,229.83	2,718,620.45	14,879,850.28	-10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,792,359.48	2,826,960.65	16,619,320.13	12,161,229.83	2,718,620.45	14,879,850.28	-10.5%
2) Ending Balance, June 30 (E + F1e)			12,161,229.83	2,718,620.45	14,879,850.28	10,204,010.45	3,023,619.62	13,227,630.07	-11.1%
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	2,406.84	49,999.24	52,406.08	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	2,668,621.21	2,668,621.21	0.00	3,023,619.62	3,023,619.62	13.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	7,678,363.38	0.00	7,678,363.38	5,532,435.69	0.00	5,532,435.69	-27.9%
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	7,241,109.38		7,241,109.38			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	5,095,181.69		5,095,181.69	
d) Assigned									
Other Assignments		9780	107,726.61	0.00	107,726.61	239,269.76	0.00	239,269.76	122.1%
Assign for Instructional Materials	1100	9780	107,726.61		107,726.61			0.00	
Assign for Instructional Materials	1100	9780			0.00	239,269.76		239,269.76	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,371,733.00	0.00	4,371,733.00	4,431,305.00	0.00	4,431,305.00	1.4%
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	17,209,761.47	(2,357,915.05)	14,851,846.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	(244,058.00)	0.00	(244,058.00)				

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2024-25 Estimated Actuals
Ending Fund Balance	979Z	12,052,968.34
Components of Ending Fund Balance		
Nonspendable		
Revolving Cash	9711	1,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	1,871.96
All Others	9719	0.00
Restricted	9740	0.00
Committed		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	7,678,363.38
Commit for FIRE - Insurance Funds for Repairs	9760	437,254.00
Commit for Attached List of Priority Programs	9760	7,241,109.38
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	4,371,733.00
Unassigned/Unappropriated	9790	0.00

Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	2025-26 Budget
Ending Fund Balance	979Z	9,964,740.69
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	5,532,435.69
Commit for FIRE - Insurance Funds for Repairs	9760	437,254.00
Commit for Attached List of Priority Programs	9760	5,095,181.69
Assigned		
Other Assignments	9780	0.00
Unassigned/Unappropriated		
Reserve for Economic Uncertainties	9789	4,431,305.00
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 10, 2025

As of the 2025-2026 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:

2024-25 Estimated Actuals June 30, 2025 Balance: \$7,241,109.38

2025-26 Adopted Budget June 30, 2026 Balance: \$5,095,181.69

- Psychologist at 1.0 FTE
- Counselor program (3.0 FTE and Interns)
- Music Program (1.0 FTE)
- 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)
- Special Education program costs (contribution)
- Potential for declining enrollment
- Paraeducators in grades 2-6
- Ongoing negotiated salary agreements
- Support of the Home Study Program

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**

Mark West Elementary School

Kelli Osorio, Principal
4600 Lavell Road

Santa Rosa, CA 95403

San Miguel Charter Elementary

Patrick Eagle, Principal
5350 Faught Road

Santa Rosa, CA 95403

John B. Riebli Charter Elementary

Emily Todd, Principal
315 Mark West Springs Road

Santa Rosa, CA 95404

Mark West Charter School

Lisa Chapman M.A., Principal
4600 Lavell Road

Santa Rosa, CA 95403



MARK WEST UNION SCHOOL DISTRICT

305 Mark West Springs Road, Santa Rosa, CA 95404-1101

District Office (707) 524-2970

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Aaron Smith

Director of Instructional Services:

Lisa Warne

Chief Business Official:

Renee Loeza

Total Fund 01 Commitments:

2024-25 Estimated Actuals June 30, 2025 Balance: \$7,678,363.38

2025-26 Adopted Budget June 30, 2026 Balance: \$5,532,435.69

Fund 17 Commitments:

2024-25 Estimated Actuals June 30, 2025 Balance: \$967,527.12

2025-26 Adopted Budget June 30, 2026 Balance: \$884,073.16

- Technology Plan
- Maintenance Plan

Fund 20 Commitments:

2024-25 Estimated Actuals June 30, 2025 Balance: \$5,705,048.63

2025-26 Adopted Budget June 30, 2026 Balance: \$4,859,463.63

- 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:

2024-25 Estimated Actuals June 30, 2025 Balance: \$1,159,214.78

2025-26 Adopted Budget June 30, 2026 Balance: \$1,194,214.78

Modernization, construction, re-construction

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	28,759.64	28,759.64	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,759.64	28,759.64	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,759.64	28,759.64	0.0%
2) Ending Balance, June 30 (E + F1e)			28,759.64	28,759.64	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	28,759.64	28,759.64	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. REVENUES					
1) LCFF Sources		8010-8099	1,309,802.00	1,348,113.00	2.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	126,333.07	133,500.22	5.7%
4) Other Local Revenue		8600-8799	63,281.89	52,281.89	-17.4%
5) TOTAL, REVENUES			1,499,416.96	1,533,895.11	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	847,170.26	835,187.03	-1.4%
2) Classified Salaries		2000-2999	162,661.64	149,769.43	-7.9%
3) Employee Benefits		3000-3999	449,294.58	436,255.53	-2.9%
4) Books and Supplies		4000-4999	72,823.79	30,797.41	-57.7%
5) Services and Other Operating Expenditures		5000-5999	135,239.25	129,972.00	-3.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,636.00	2,636.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,669,825.52	1,584,617.40	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(170,408.56)	(50,722.29)	-70.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(170,408.56)	(50,722.29)	-70.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	338,870.19	168,461.63	-50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,870.19	168,461.63	-50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,870.19	168,461.63	-50.3%
2) Ending Balance, June 30 (E + F1e)			168,461.63	117,739.34	-30.1%
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	4,485.60	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	54,834.69	54,699.60	-0.2%
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	109,141.34	63,039.74	-42.2%
Assign for MWCS Programs Only	0000	9780	103,273.94		
Assign for MWCS Lottery Instructional Materials	1100	9780	5,867.40		
Assign for MWCS Programs Only	0000	9780		62,172.34	
Assign for MWCS Lottery Instructional Materials	1100	9780		867.40	
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	184,116.88		

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	312,262.00	312,262.00	0.0%
3) Other State Revenue		8300-8599	516,847.00	516,847.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			829,109.00	829,109.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	182,444.10	189,806.12	4.0%
3) Employee Benefits		3000-3999	104,782.25	112,711.90	7.6%
4) Books and Supplies		4000-4999	620,928.00	620,953.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,400.00	5,400.00	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			913,554.35	928,871.02	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,445.35)	(99,762.02)	18.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	84,445.35	99,762.02	18.1%
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			84,445.35	99,762.02	18.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(293,804.96)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(105.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	7,000.00	-80.0%
5) TOTAL, REVENUES			35,000.00	7,000.00	-80.0%
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)			35,000.00	7,000.00	-80.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	90,453.96	90,453.96	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			(90,453.96)	(90,453.96)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,453.96)	(83,453.96)	50.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,022,981.08	967,527.12	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,022,981.08	967,527.12	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,022,981.08	967,527.12	-5.4%
2) Ending Balance, June 30 (E + F1e)			967,527.12	884,073.16	-8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	967,527.12	884,073.16	-8.6%
Commit for Maintenance Plan	0000	9760	500,000.00		
Commit for Technology Plan	0000	9760	467,527.12		
Commit for Maintenance Plan	0000	9760		500,000.00	
Commit for Technology Plan	0000	9760		384,073.16	
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	1,016,783.55		

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	235,000.00	100,000.00	-57.4%
5) TOTAL, REVENUES			235,000.00	100,000.00	-57.4%
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)			235,000.00	100,000.00	-57.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	909,216.00	945,585.00	4.0%
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			(909,216.00)	(945,585.00)	4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(674,216.00)	(845,585.00)	25.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,379,264.63	5,705,048.63	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,379,264.63	5,705,048.63	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,379,264.63	5,705,048.63	-10.6%
2) Ending Balance, June 30 (E + F1e)			5,705,048.63	4,859,463.63	-14.8%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,705,048.63	4,859,463.63	-14.8%
Commit for OPEB Actuary 2025	0000	9760	2,561,097.00		
Commit for STRS/PERS Rates/Liability	0000	9760	3,143,951.63		
Commit for OPEB Actuary 2025	0000	9760		2,561,097.00	
Commit for STRS/PERS Rates/Liability	0000	9760		2,298,366.63	
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	6,659,051.24		

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	235,500.00	80,000.00	-66.0%
5) TOTAL, REVENUES			235,500.00	80,000.00	-66.0%
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	64,532.88	64,500.00	-0.1%
6) Capital Outlay		6000-6999	355,556.92	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			420,089.80	64,500.00	-84.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(184,589.80)	15,500.00	-108.4%
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)			(184,589.80)	15,500.00	-108.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,289,684.75	1,105,094.95	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,684.75	1,105,094.95	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,289,684.75	1,105,094.95	-14.3%
2) Ending Balance, June 30 (E + F1e)			1,105,094.95	1,120,594.95	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		9740	1,105,094.95	1,120,594.95	1.4%
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	1,316,443.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(18,233.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	73,000.00	35,000.00	-52.1%
5) TOTAL, REVENUES			73,000.00	35,000.00	-52.1%
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	1,008.00	0.00	-100.0%
6) Capital Outlay		6000-6999	878,769.76	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			879,777.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(806,777.76)	35,000.00	-104.3%
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)			(806,777.76)	35,000.00	-104.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,965,992.54	1,159,214.78	-41.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,965,992.54	1,159,214.78	-41.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,965,992.54	1,159,214.78	-41.0%
2) Ending Balance, June 30 (E + F1e)			1,159,214.78	1,194,214.78	3.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,159,214.78	1,194,214.78	3.0%
Commit for Facilities/Modernization	0000	9760	1,159,214.78		
Commit for Facilities/Modernization	0000	9760		1,194,214.78	
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	1,797,364.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(27,987.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		