

Mark West Union Elementary (70805) - 2025-2026 Budget		5/22/2025			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		429	462	469	473
Unduplicated Pupil Count (UPC)		242	260	263	266
Unduplicated Pupil Percentage (UPP)		52.46%	54.39%	56.25%	56.20%
Current Year LCFF Average Daily Attendance (ADA)		408.12	439.50	446.16	449.97
Funded LCFF ADA		408.12	439.50	446.16	449.97
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
LCFF Entitlement Summary					
Base Grant	\$	4,114,802	\$ 4,534,165	\$ 4,741,316	\$ 4,944,881
Grade Span Adjustment		265,109	285,223	302,140	317,719
<i>Adjusted Base Grant</i>	\$	4,379,911	\$ 4,819,388	\$ 5,043,456	\$ 5,262,600
Supplemental Grant		459,541	524,253	567,388	591,516
Concentration Grant		-	-	40,978	41,049
Total Base, Supplemental and Concentration Grant	\$	4,839,452	\$ 5,343,641	\$ 5,651,822	\$ 5,895,165
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		86,299	86,299	86,299	86,299
Add-on: Home-to-School Transportation		103,909	106,299	109,509	113,254
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		204,022	204,022	204,022	204,022
Add-on: Transitional Kindergarten		128,188	170,697	175,849	181,868
Total Allowance and Add-On Amounts	\$	522,418	\$ 567,317	\$ 575,679	\$ 585,443
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$	5,361,870	\$ 5,910,958	\$ 6,227,501	\$ 6,480,608
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$	5,361,870	\$ 5,910,958	\$ 6,227,501	\$ 6,480,608
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	13,138	\$ 13,449	\$ 13,958	\$ 14,402
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		5,361,870	5,910,958	6,227,501	6,480,608
LCFF Sources Summary					

Mark West Union Elementary (70805) - 2025-2026 Budget					5/22/2025				
					2024-25	2025-26	2026-27	2027-28	
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$	3,212,969	\$	3,363,022	\$	3,472,586	\$	3,584,950	
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$	81,624	\$	87,899	\$	89,231	\$	89,993	
Net State Aid <i>(excludes Additional State Aid)</i>	\$	2,067,277	\$	2,460,037	\$	2,665,684	\$	2,805,665	
Additional State Aid	\$	-	\$	-	\$	-	\$	-	
Total Funding Sources	\$	5,361,870	\$	5,910,958	\$	6,227,501	\$	6,480,608	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$	2,067,277	\$	2,460,037	\$	2,665,684	\$	2,805,665	
EPA, Current Year (Resource 1400, Object Code 8012)	\$	81,624	\$	87,899	\$	89,231	\$	89,993	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	54	\$	-					
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$	10,124,972	\$	10,327,471	\$	10,534,021	\$	10,744,701	
% Change		2.6584%		2.0000%		2.0000%		2.0000%	
In-Lieu of Property Taxes (Object Code 8096)		(6,912,003)		(6,964,449)		(7,061,435)		(7,159,751)	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid		Non-Basic Aid	
Total LCFF Entitlement	\$	5,361,870	\$	5,910,958	\$	6,227,501	\$	6,480,608	
Additional State Aid	\$	-	\$	-	\$	-	\$	-	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$	-	
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$	-	
Total Funding Sources	\$	5,361,870	\$	5,910,958	\$	6,227,501	\$	6,480,608	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$	4,712,121	\$	5,194,107	\$	5,423,327	\$	5,648,490	
Supplemental and Concentration Grant funding in the LCAP year	\$	459,541	\$	524,253	\$	608,366	\$	632,565	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	9,456	\$	9,473	
Percentage to Increase or Improve Services		9.75%		10.09%		11.22%		11.20%	

San Miguel Elementary (6051858) - 2025-2026 Budget					5/22/2025				
					2024-25	2025-26	2026-27	2027-28	
General Assumptions									
COLA & Augmentation		1.07%		2.30%		3.02%		3.42%	
Base Grant Proration Factor		0.00%		0.00%		0.00%		0.00%	
Add-on, ERT & MSA Proration Factor		0.00%		0.00%		0.00%		0.00%	
Student Assumptions:									
Enrollment Count		401		407		396		383	
Unduplicated Pupil Count (UPC)		183		186		181		175	
Unduplicated Pupil Percentage (UPP)		44.21%		44.59%		45.68%		45.70%	
Current Year LCFF Average Daily Attendance (ADA)		381.02		386.73		376.28		363.92	
Funded LCFF ADA		381.02		386.73		376.28		363.92	
LCFF ADA Funding Method		Current Year		Current Year		Current Year		Current Year	
Current Year Necessary Small School (NSS) ADA		-		-		-		-	
Funded NSS ADA		-		-		-		-	
LCFF Entitlement Summary									
Base Grant	\$	3,843,076	\$	3,990,604	\$	4,000,099	\$	4,001,953	
Grade Span Adjustment		237,178		245,357		245,407		238,548	
<i>Adjusted Base Grant</i>	\$	4,080,254	\$	4,235,961	\$	4,245,506	\$	4,240,501	
Supplemental Grant		360,776		377,763		387,869		387,582	
Concentration Grant		-		-		-		-	
Total Base, Supplemental and Concentration Grant	\$	4,441,030	\$	4,613,724	\$	4,633,375	\$	4,628,083	
Allowance: Necessary Small School		-		-		-		-	
Add-on: Targeted Instructional Improvement Block Grant		-		-		-		-	
Add-on: Home-to-School Transportation		-		-		-		-	
Add-on: Small School District Bus Replacement Program		-		-		-		-	
Add-on: Economic Recovery Target		-		-		-		-	
Add-on: Transitional Kindergarten		54,924		116,658		120,178		124,292	
Total Allowance and Add-On Amounts	\$	54,924	\$	116,658	\$	120,178	\$	124,292	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$	4,495,954	\$	4,730,382	\$	4,753,553	\$	4,752,375	
Miscellaneous Adjustments		-		-		-		-	
Total LCFF Entitlement (excludes Additional State Aid)	\$	4,495,954	\$	4,730,382	\$	4,753,553	\$	4,752,375	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	11,800	\$	12,232	\$	12,633	\$	13,059	
Additional State Aid		-		-		-		-	
Total LCFF Entitlement with Additional State Aid		4,495,954		4,730,382		4,753,553		4,752,375	
LCFF Sources Summary									

San Miguel Elementary (6051858) - 2025-2026 Budget					5/22/2025				
	2024-25		2025-26		2026-27		2027-28		
Funding Source Summary									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	2,999,626	\$	2,959,250	\$	2,928,715	\$	2,899,402	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	76,204	\$	77,346	\$	75,256	\$	72,784	
Net State Aid (excludes Additional State Aid)	\$	1,420,124	\$	1,693,786	\$	1,749,582	\$	1,780,189	
Additional State Aid	\$	-	\$	-	\$	-	\$	-	
Total Funding Sources	\$	4,495,954	\$	4,730,382	\$	4,753,553	\$	4,752,375	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$	1,420,124	\$	1,693,786	\$	1,749,582	\$	1,780,189	
EPA, Current Year (Resource 1400, Object Code 8012)	\$	76,204	\$	77,346	\$	75,256	\$	72,784	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	0	\$	-					
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$	-	
% Change		0.0000%		0.0000%		0.0000%		0.0000%	
In-Lieu of Property Taxes (Object Code 8096)		2,999,626		2,959,250		2,928,715		2,899,402	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$	-	
Total LCFF Entitlement	\$	4,495,954	\$	4,730,382	\$	4,753,553	\$	4,752,375	
Additional State Aid	\$	-	\$	-	\$	-	\$	-	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$	-	
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$	-	
Total Funding Sources	\$	4,495,954	\$	4,730,382	\$	4,753,553	\$	4,752,375	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	4,135,178	\$	4,352,619	\$	4,365,684	\$	4,364,793	
Supplemental and Concentration Grant funding in the LCAP year	\$	360,776	\$	377,763	\$	387,869	\$	387,582	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$	-	
Percentage to Increase or Improve Services		8.72%		8.68%		8.88%		8.88%	

John B. Riebli Elementary (6111066) - 2025-2026 Budget					5/22/2025				
					2024-25	2025-26	2026-27	2027-28	
General Assumptions									
COLA & Augmentation		1.07%		2.30%		3.02%		3.42%	
Base Grant Proration Factor		0.00%		0.00%		0.00%		0.00%	
Add-on, ERT & MSA Proration Factor		0.00%		0.00%		0.00%		0.00%	
Student Assumptions:									
Enrollment Count		406		434		442		446	
Unduplicated Pupil Count (UPC)		152		162		165		167	
Unduplicated Pupil Percentage (UPP)		35.66%		36.61%		37.36%		37.37%	
Current Year LCFF Average Daily Attendance (ADA)		382.94		409.35		416.90		420.67	
Funded LCFF ADA		382.94		409.35		416.90		420.67	
LCFF ADA Funding Method		Current Year		Current Year		Current Year		Current Year	
Current Year Necessary Small School (NSS) ADA		-		-		-		-	
Funded NSS ADA		-		-		-		-	
LCFF Entitlement Summary									
Base Grant	\$	3,860,171	\$	4,220,954	\$	4,428,661	\$	4,622,495	
Grade Span Adjustment		253,950		280,781		294,390		300,017	
<i>Adjusted Base Grant</i>	\$	4,114,121	\$	4,501,735	\$	4,723,051	\$	4,922,512	
Supplemental Grant		293,419		329,617		352,906		367,909	
Concentration Grant		-		-		-		-	
Total Base, Supplemental and Concentration Grant	\$	4,407,540	\$	4,831,352	\$	5,075,957	\$	5,290,421	
Allowance: Necessary Small School		-		-		-		-	
Add-on: Targeted Instructional Improvement Block Grant		-		-		-		-	
Add-on: Home-to-School Transportation		-		-		-		-	
Add-on: Small School District Bus Replacement Program		-		-		-		-	
Add-on: Economic Recovery Target		-		-		-		-	
Add-on: Transitional Kindergarten		89,356		118,768		122,352		126,540	
Total Allowance and Add-On Amounts	\$	89,356	\$	118,768	\$	122,352	\$	126,540	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$	4,496,896	\$	4,950,120	\$	5,198,309	\$	5,416,961	
Miscellaneous Adjustments		-		-		-		-	
Total LCFF Entitlement (excludes Additional State Aid)	\$	4,496,896	\$	4,950,120	\$	5,198,309	\$	5,416,961	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	11,743	\$	12,093	\$	12,469	\$	12,877	
Additional State Aid		-		-		-		-	
Total LCFF Entitlement with Additional State Aid		4,496,896		4,950,120		5,198,309		5,416,961	
LCFF Sources Summary									

John B. Riebli Elementary (6111066) - 2025-2026 Budget				5/22/2025			
	2024-25		2025-26		2026-27		2027-28
Funding Source Summary							
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	3,014,741	\$	3,132,338	\$	3,244,874	\$ 3,351,537
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	76,588	\$	81,870	\$	83,380	\$ 84,134
Net State Aid (excludes Additional State Aid)	\$	1,405,567	\$	1,735,912	\$	1,870,055	\$ 1,981,290
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	4,496,896	\$	4,950,120	\$	5,198,309	\$ 5,416,961
Funding Source by Resource-Object							
State Aid (Resource Code 0000, Object Code 8011)	\$	1,405,567	\$	1,735,912	\$	1,870,055	\$ 1,981,290
EPA, Current Year (Resource 1400, Object Code 8012)	\$	76,588	\$	81,870	\$	83,380	\$ 84,134
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	-	\$	-			
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$ -
% Change		0.0000%		0.0000%		0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		3,014,741		3,132,338		3,244,874	3,351,537
Entitlement and Source Reconciliation							
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	4,496,896	\$	4,950,120	\$	5,198,309	\$ 5,416,961
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	4,496,896	\$	4,950,120	\$	5,198,309	\$ 5,416,961
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	4,303,477	\$	4,620,503	\$	4,845,403	\$ 5,049,052
Supplemental and Concentration Grant funding in the LCAP year	\$	293,419	\$	329,617	\$	352,906	\$ 367,909
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$ -
Percentage to Increase or Improve Services		6.96%		7.13%		7.28%	7.29%

Mark West Charter (105890) - 2025-2026 Budget					5/22/2025				
					2024-25	2025-26	2026-27	2027-28	
General Assumptions									
COLA & Augmentation		1.07%		2.30%		3.02%		3.42%	
Base Grant Proration Factor		0.00%		0.00%		0.00%		0.00%	
Add-on, ERT & MSA Proration Factor		0.00%		0.00%		0.00%		0.00%	
Student Assumptions:									
Enrollment Count		124		124		124		124	
Unduplicated Pupil Count (UPC)		63		63		63		63	
Unduplicated Pupil Percentage (UPP)		47.55%		51.55%		50.81%		50.81%	
Current Year LCFF Average Daily Attendance (ADA)		114.02		114.07		114.07		114.07	
Funded LCFF ADA		114.02		114.07		114.07		114.07	
LCFF ADA Funding Method		Current Year		Current Year		Current Year		Current Year	
Current Year Necessary Small School (NSS) ADA		-		-		-		-	
Funded NSS ADA		-		-		-		-	
LCFF Entitlement Summary									
Base Grant	\$	1,192,177	\$	1,222,113	\$	1,259,052	\$	1,302,148	
Grade Span Adjustment		3,880		-		-		-	
<i>Adjusted Base Grant</i>	\$	1,196,057	\$	1,222,113	\$	1,259,052	\$	1,302,148	
Supplemental Grant		113,745		126,000		127,945		132,324	
Concentration Grant		-		-		-		-	
Total Base, Supplemental and Concentration Grant	\$	1,309,802	\$	1,348,113	\$	1,386,997	\$	1,434,472	
Allowance: Necessary Small School		-		-		-		-	
Add-on: Targeted Instructional Improvement Block Grant		-		-		-		-	
Add-on: Home-to-School Transportation		-		-		-		-	
Add-on: Small School District Bus Replacement Program		-		-		-		-	
Add-on: Economic Recovery Target		-		-		-		-	
Add-on: Transitional Kindergarten		-		-		-		-	
Total Allowance and Add-On Amounts	\$	-	\$	-	\$	-	\$	-	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$	1,309,802	\$	1,348,113	\$	1,386,997	\$	1,434,472	
Miscellaneous Adjustments		-		-		-		-	
Total LCFF Entitlement (excludes Additional State Aid)	\$	1,309,802	\$	1,348,113	\$	1,386,997	\$	1,434,472	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$	11,487	\$	11,818	\$	12,159	\$	12,575	
Additional State Aid		-		-		-		-	
Total LCFF Entitlement with Additional State Aid		1,309,802		1,348,113		1,386,997		1,434,472	
LCFF Sources Summary									

Mark West Charter (105890) - 2025-2026 Budget				5/22/2025			
	2024-25		2025-26		2026-27		2027-28
Funding Source Summary							
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	897,636	\$	872,861	\$	887,846	\$ 908,812
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	22,804	\$	22,814	\$	22,814	\$ 22,814
Net State Aid (excludes Additional State Aid)	\$	389,362	\$	452,438	\$	476,337	\$ 502,846
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	1,309,802	\$	1,348,113	\$	1,386,997	\$ 1,434,472
Funding Source by Resource-Object							
State Aid (Resource Code 0000, Object Code 8011)	\$	389,362	\$	452,438	\$	476,337	\$ 502,846
EPA, Current Year (Resource 1400, Object Code 8012)	\$	22,804	\$	22,814	\$	22,814	\$ 22,814
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	-	\$	-			
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$ -
% Change		0.0000%		0.0000%		0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		897,636		872,861		887,846	908,812
Entitlement and Source Reconciliation							
Basic Aid/Excess Tax District Status	\$	-	\$	-	\$	-	\$ -
Total LCFF Entitlement	\$	1,309,802	\$	1,348,113	\$	1,386,997	\$ 1,434,472
Additional State Aid	\$	-	\$	-	\$	-	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$	-	\$	-	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$	-	\$	-	\$ -
Total Funding Sources	\$	1,309,802	\$	1,348,113	\$	1,386,997	\$ 1,434,472
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	1,196,057	\$	1,222,113	\$	1,259,052	\$ 1,302,148
Supplemental and Concentration Grant funding in the LCAP year	\$	113,745	\$	126,000	\$	127,945	\$ 132,324
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	-	\$	-	\$	-	\$ -
Percentage to Increase or Improve Services		9.51%		10.31%		10.16%	10.16%

BALANCING SPREADSHEET - General Fund

(complete and submit to SCOE with report)

2025-2026 Budget Report

Purpose: verify that the Escape revised budget and the Multi-year Projection agree to the LCFF Calculator results

This tab is for a District with internal Fund 03 charter(s)

Mark West

select District name from drop-down

			prior year	Budget Year	MYP Year 1	MYP Year 2	
LCFF Calculator							
<i>from calculator</i>							
		State Aid	4,892,968	5,889,735	6,285,321	6,567,144	0
		EPA	234,416	247,115	247,867	246,911	0
		Property Taxes	10,124,972	10,327,471	10,534,021	10,744,701	0
		In-Lieu	-897,636	-872,861	-887,846	-908,812	0
		<i>subtotal</i>	14,354,720	15,591,460	16,179,363	16,649,944	0
<i>additional items (not in calculator)</i>							
		property tax transfer-spec ed 8097	233,361	233,361	233,361	233,361	0
		basic aid supplemental	3,362,874	2,700,000	2,700,000	2,700,000	0
		basic aid choice	0	0	0	0	0
		prior year , object 8019	0	0	0	0	0
		Fund 01, object 8091, LCFF Transfer	0	0	0	0	0
		other _____	0	0	0	0	0
		prior year charter overpaid	0	0	-	-	-
<i>General Fund total</i>			\$17,950,955 °	\$18,524,821 □	\$19,112,724 □	\$19,583,305 ▼	\$0 r
Escape							
	resource	object					
sacs fund 01 + 03	0000	8011 State Aid + choice + supplemental	8,255,842	8,589,735			
sacs fund 01 + 03	1400	8012 EPA	234,416	247,115			
sacs fund 01 + 03	0000/1400	8019 Prior year	0	0			
sacs fund 01 + 03	0000	802x-804x Property Taxes	10,124,972	10,327,471			
sacs fund 01 + 03	0000	8091 LCFF transfer	0	0			
sacs fund 01 + 03	0000	8096 In-Lieu of Property Tax	-897,636	-872,861			
		<i>subtotal</i>	17,717,594	18,291,460			
sacs fund 01 + 03	6500	8097 property tax transfer-special educ	233,361	233,361			
<i>General Fund total</i>			\$17,950,955 °	\$18,524,821 □			
Multi-year Projection							
MYP- sacs fund 01 + 03		LCFF Sources (8010-8099)	17,950,955	18,524,821	19,112,724	19,583,305	0
<i>General Fund total</i>			\$17,950,955 °	\$18,524,821 □	\$19,112,724 □	\$19,583,305 ▼	\$0 r

balanced

balanced

balanced

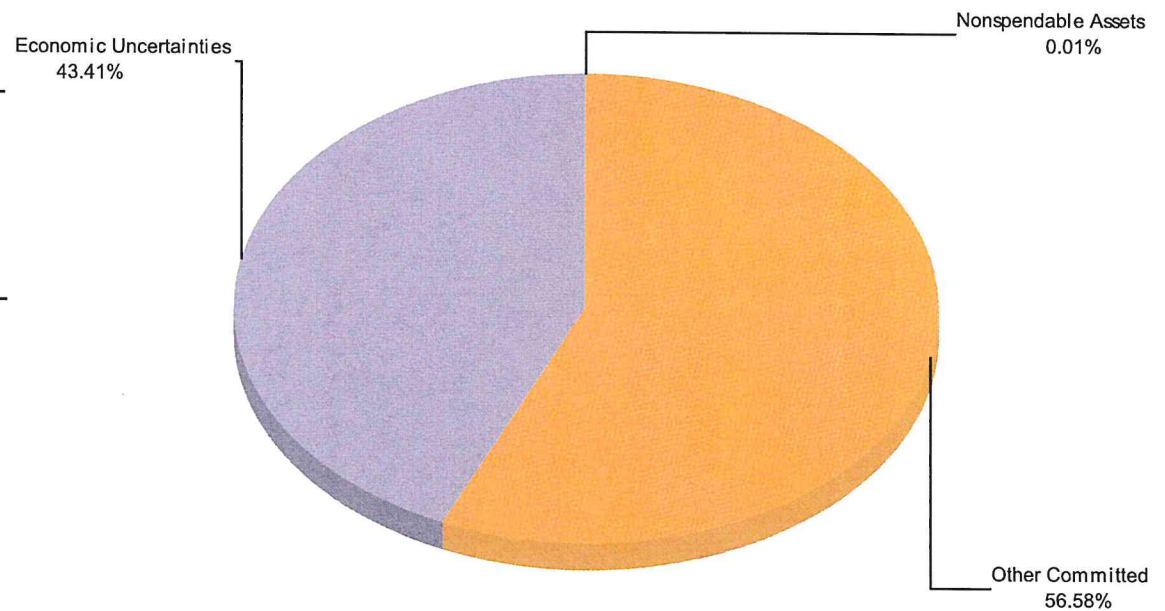
balanced

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	Dollars per ADA	Total Amount
Beginning Fund Balance	\$12,038.71	\$14,879,850
+ Total Resources	\$19,752.66	\$24,414,282
- Total Uses	\$21,089.40	\$26,066,502
Ending Fund Balance	\$10,701.97	\$13,227,630
Fund Balance Difference	\$1,336.75-	\$1,652,220-

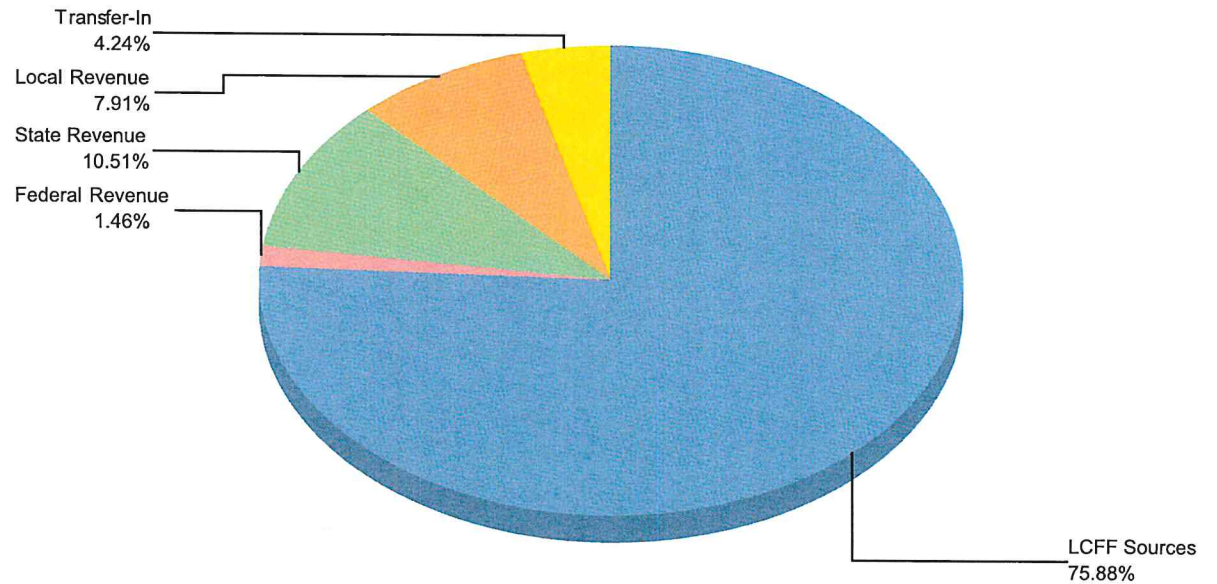
Ending Fund Balance Components

Ending Fund Balance Components	Amount
Nonspendable Assets	1,000
Restricted	0
Stabilization Arrangements	0
Other Committed	5,697,881
Other Assignments	0
Reserve for Economic Uncertainties	4,371,733
Other Assigned	0



Total Revenue Summary (as % of Total Revenue)

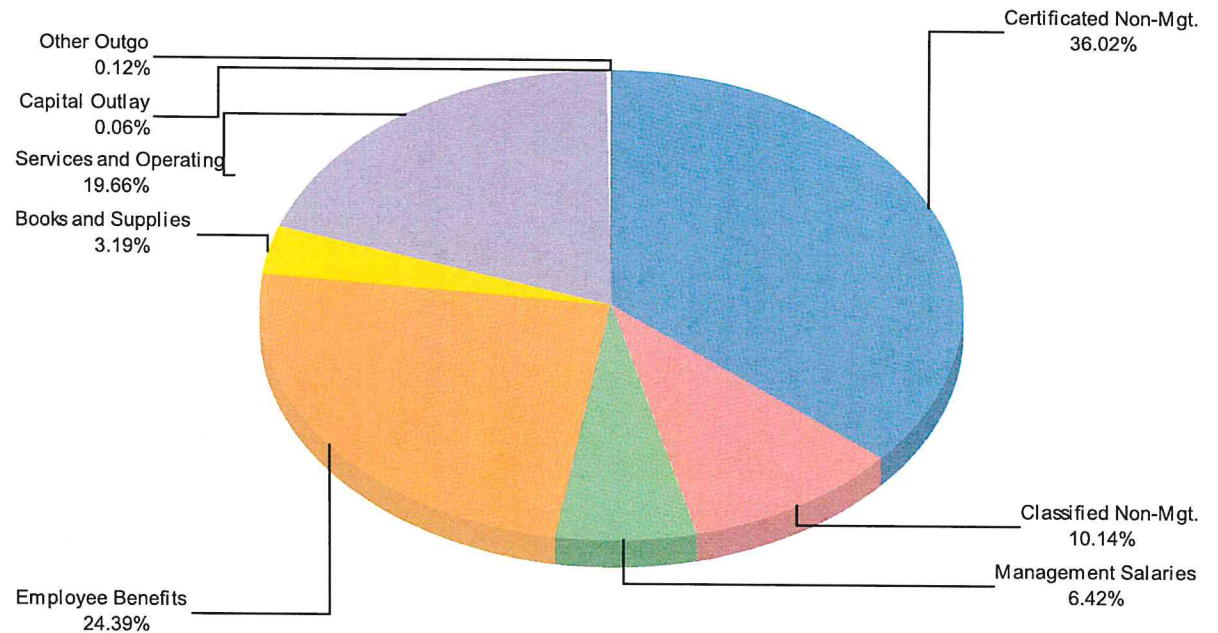
Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	14,987.72	18,524,821
Federal Revenue	287.71	355,611
Other State Revenue	2,076.97	2,567,136
Other Local Revenue	1,562.04	1,930,675
Total Revenue	\$18,914.44	\$23,378,243
Transfer In & Others	\$838.22	\$1,036,039
Total Resources	\$19,752.66	\$24,414,282



Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	7,567.29	9,353,164
Class. Non-Mgt. Salaries	2,131.31	2,634,302
Management Salaries	1,349.59	1,668,093
Employee Benefits	5,123.53	6,332,682
Books and Supplies	670.42	828,639
Services and Operating	4,130.10	5,104,798
Capital Outlay	12.26	15,150
Other Outgo	24.20	29,912
Total Expenditure	\$21,008.69	\$25,966,740
Transfer out and Other:	\$80.71	\$99,762
Total Uses	\$21,089.40	\$26,066,502

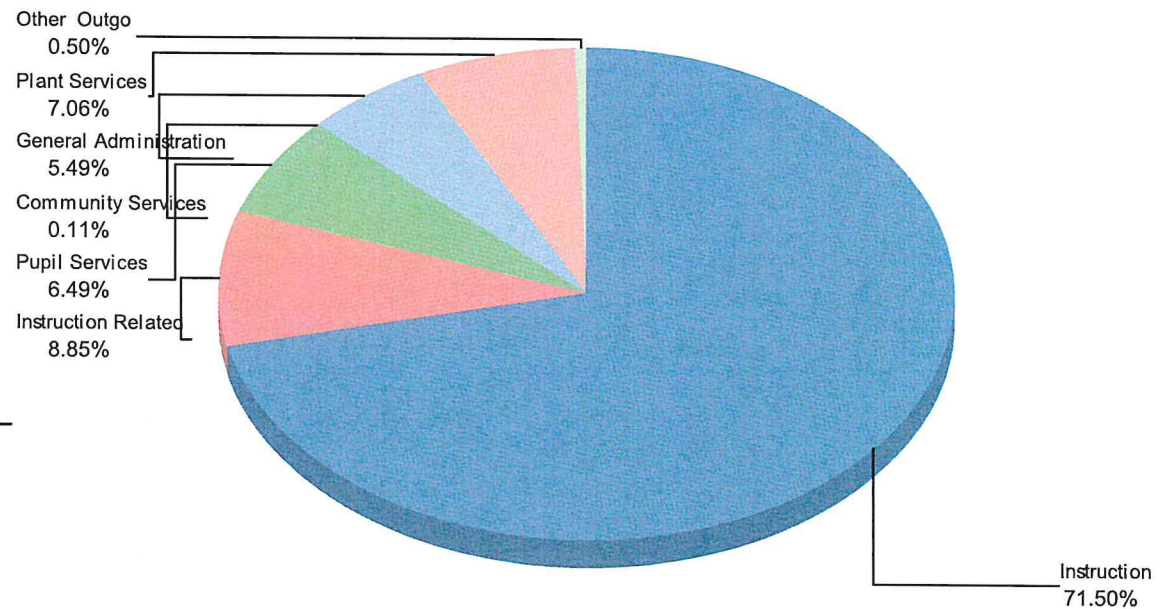


Total Expenditure by Function Summary (as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	15,078.44	18,636,958
Instruction Related Services	1,867.21	2,307,876
Pupil Services	1,367.97	1,690,809
Ancillary Services	0.00	0
Community Services	23.94	29,592
Enterprise	0.00	0
General Administration*	1,158.56	1,431,978
Plant Services	1,488.36	1,839,616
Other Outgo	104.91	129,674
Total	\$21,089.40	\$26,066,502

* General Administration Expenditure Breakdown:

Board and Supt. Administration	465.15	574,920
Other General Administration	538.04	665,018
Centralized Data Processing	155.37	192,040



2025-2026 BUDGET		2024-25 Estimated Actuals			2025-26 Budget			2026-27 Projection			2027-28 Projection		
Beginning Balance		13,792,359	2,826,961	16,619,320	12,161,230	2,718,620	14,879,850	10,204,010	3,023,620	13,227,630	8,097,918	3,449,958	11,547,877
Audit Restatement - GASB 31				-			-			-			-
Net Ending Balance		12,161,230	2,718,620	14,879,850	10,204,010	3,023,620	13,227,630	8,097,918	3,449,958	11,547,877	5,642,684	3,893,227	9,535,911
Components of Ending Balance:													
Reserves for Economic Uncert (BP 17%)	9770	4,371,733		4,371,733	4,431,305		4,431,305	4,528,788		4,528,788	4,665,263		4,665,263
Commitments-Programs	976x	7,241,109	-	7,241,109	5,095,182	-	5,095,182	3,025,613	-	3,025,613	433,904	-	433,904
Commitments-Fire repairs	978x	437,254		437,254	437,254		437,254	437,254		437,254	437,254		437,254
Restricted Balances -incl. CORONAVIRUS FUNDS			2,668,621	2,668,621		3,023,620			3,449,958			3,893,227	
Assignments-Lottery Insr Mats		107,727		107,727			239,270			105,263			105,263
Assignment-Declining enrollment											105,263		105,263
Revolving Cash	9711	1,000		1,000	1,000		1,000	1,000		1,000	1,000		1,000
Stores	9712			-			-			-			-
PrePays	9713	2,407	49,999	52,406		-	-			-			-
Unappropriated Ending Balance	9790			(0)	0	-	0	0	-	0	0	-	0
Net Ending Balance		12,161,230	2,718,620	14,879,850	10,204,010	3,023,620	13,227,630	8,097,918	3,449,958	11,547,877	5,642,684	3,893,227	9,535,911
		**enter EUR percentage in the box below			**enter EUR percentage in the box below			**enter EUR percentage in the box below			**enter EUR percentage in the box below		
Economic Uncertainties required level		17.0%			17.0%			17.0%			17.0%		

BASC Calculator v.26.1c

	2025-2026	2026-2027	2027-2028
Revenue	Year 1 - Budget	Year 2 - Projection	Year 3 - Projection
Revenue Sources			
COLAs used	2.30%	3.02%	3.42%
District Funded ADA (MW)	439.50	446.16	449.97
Charter funded ADA (SM, RE)	796.08 (SM 386.73, RE 409.35)	793.18 (SM 376.28, RE 416.90)	784.59 (SM 363.92, RE 420.67)
Total funded ADA	1,235.58	1,239.34	1,234.56
Unduplicated Count % - District	54.39%	56.25%	56.20%
	44.59%	45.68%	45.70%
Unduplicated Count % - Charters	-36.61%	-37.36%	-37.37%
Property Taxes % inc/dec	10,327,471 (2.0%)	10,534,021 (2.0%)	10,744,701 (2.0%)
Basic Aid Supplemental Funding	Budgeted \$2.7 of the anticipated \$3.0-\$3.5M. The balance will be committed at year end.	Budgeted \$2.7 of the anticipated \$3.0-\$3.5M. The balance will be committed at year end.	Budgeted \$2.7 of the anticipated \$3.0-\$3.5M. The balance will be committed at year end.
Federal	Reduce carryover	no change	no change
Other State - Unrestricted	Lottery, Mandated Block Grant, Home to School Transportation.	Lottery, Mandated Block Grant, Home to School Transportation.	Lottery, Mandated Block Grant, Home to School Transportation.
Other State - Restricted One-Time	UPK Grant (small carryover), Educator Effectiveness Grant (carryover)	Eliminate all	none
Other State - Restricted	Restricted Lottery, STRS on-behalf, Special Ed Mental Health & Preschool, ELOP, Arts & Music (Prop 28).	Restricted Lottery, STRS on-behalf, Special Ed Mental Health & Preschool, ELOP, Arts & Music (Prop 28).	Restricted Lottery, STRS on-behalf, Special Ed Mental Health & Preschool, ELOP, Arts & Music (Prop 28).
Local	Spec Ed Transfers, fundraisers budgeted at prior year amounts, LEA/MAA funds, RESIG Safety Credits. Sp Ed revenue increase is included as provided by SELPA.	Spec Ed Transfers, fundraisers budgeted at prior year amounts, LEA/MAA funds, RESIG Safety Credits. Sp Ed revenue increase is included as provided by SELPA.	Spec Ed Transfers, fundraisers budgeted at prior year amounts, LEA/MAA funds, RESIG Safety Credits. Sp Ed revenue increase is included as provided by SELPA.
Expenditures			
K-3 Grade Span Adjustment	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.

Expenditures - ALL**Certificated Salaries**

Staffing (FTEs)
Step & Column Costs

Other Adjustments**Classified Salaries**

Staffing (FTEs)
Step & Column Costs

Other Adjustments**Other non-represented Salaries**

Staffing (FTEs)
Step & Column Costs

Other Adjustments**Employee Benefits****Statutory Benefits (Fixed)****Health & Welfare Benefits**

Medical
Other

Books and Supplies**Services, Other Oper Exp****Capital Outlay****Special Education****Unrestricted Contribution**

Non-Public School
Other Spl. Ed Services

SCOE K-22 Placement

4% increase included	no increase included	no increase included
75.6	74.6	73.6
includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Staff classrooms to enrollment, add SDC Teacher, add VAPA Teacher, add 0.4 SLP. 3.0 FTE retire.	Staff classrooms to enrollment. 2.0 FTE retire	Staff classrooms to enrollment. 2.0 FTE retire
4% increase included	no increase included	no increase included
46.47	46.47	46.47
includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Increase for SDC, decrease specialist, decrease computer, decrease TSA to student need, staff paraeducators to classrooms	n/a	n/a
4% increase included	no increase included	no increase included
10.6	10.6	10.6
includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Add 0.6 Occupational Therapist	n/a	n/a
STRS - 19.10% PERS 26.81%	STRS - 19.10% PERS 26.9%	STRS - 19.10% PERS 27.8%
STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.74% + PERS, Certificated at 2.54% + STRS	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.74% + PERS, Certificated at 2.54% + STRS	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.74% + PERS, Certificated at 2.54% + STRS
\$1,629/mo cap	\$1,629/mo cap	\$1,629/mo cap
Incl 8% incr	Incl 8% incr	Incl 8% incr
n/a	n/a	n/a
1.0% increase over prior year, no adoptions	1.0% increase over prior year, no adoptions	1.0% increase over prior year, no adoptions
1.0% increase over PY. Sp Ed. 14% increase to Sp Ed outside placements based on actual students.	1.0% increase over PY. Sp Ed. 14% increase to Sp Ed outside placements based on actual students.	1.0% increase over PY. Sp Ed. 14% increase to Sp Ed outside placements based on actual students.
Misc. minor purchases	none	none
Increased contribution based on increase in Sp Ed services, increasing with salary/benefit costs	Increased contribution based on increase in Sp Ed services, increasing with salary/benefit costs	Increased contribution based on increase in Sp Ed services, increasing with salary/benefit costs
Increase RRM based on % expenditure increase, increase Sp Ed based on estimated revenue/expenses (12% increase)	Increase RRM based on % expenditure increase, increase Sp Ed based on estimated revenue/expenses (12% increase)	Increase RRM based on % expenditure increase, increase Sp Ed based on estimated revenue/expenses (12% increase)
4	4	4
SCOE/RVP studuents based on current enrollment	same SCOE and RVP # studuents	same SCOE and RVP # studuents
1	1	1

Transportation
Other Outgo
Transfers In (provide detail)
Transfers (Out) (provide detail)
Other Sources (provide detail)
Other Uses
Contribution to Restricted Program

No Home to School Transportation provided - incl. \$106,299 to LCFF rev. and \$114,822 in new funds, exp = \$351,683	No Home to School Transportation provided - incl. \$109,509 to LCFF rev. and \$104,711 in new funds, exp = \$355,200	No Home to School Transportation provided - incl. \$113,254 to LCFF rev. and \$103,611 in new funds, exp = \$358,752
no change	no change	no change
Fund 17 (Tech Plan) funds transferred to cover expenses in Gen Fund. \$945,585 for STRS liabilities from Fund 20.	Fund 17 (Tech Plan) funds transferred to cover expenses in Gen Fund. \$945,585 for STRS liabilities from Fund 20.	Fund 17 (Tech Plan) funds transferred to cover expenses in Gen Fund. \$945,585 for STRS liabilities from Fund 20.
\$99,762 for Cafeteria	\$99,762 for Cafeteria	\$99,762 for Cafeteria
none	none	none
none	none	none
\$4,917,668	\$5,427,517	\$6,016,551
See Components of Ending Balance: \$5,532,436. Amount needed per year will be determined at the end of the year and committed balance will be reduced by same amount. See attached list. Partial amount is budgeted. Final amount will not be added until end of year.	See Components of Ending Balance: \$3,462,867. Amount needed per year will be determined at the end of the year and committed balance will be reduced by same amount. See attached list. Partial amount is budgeted. Final amount will not be added until end of year.	See Components of Ending Balance: \$871,158. Amount needed per year will be determined at the end of the year and committed balance will be reduced by same amount. See attached list. Partial amount is budgeted. Final amount will not be added until end of year.

Committed Funds (Fund 01 only)

Benefit Rates	
PERS	
Normal	
Base for PERS	
STRS	
Normal	
Social Security	
Medicare	
State Unemployment	
SDI	
Worker Comp	

Employer
26.81%
19.10%
6.20%
1.45%
0.05%
0.00%
1.04%

21.64%
35.55%

Employer
26.90%
19.10%
6.20%
1.45%
0.05%
0.00%
1.04%

21.64%
35.64%

Employer
27.80%
19.10%
6.20%
1.45%
0.05%
0.00%
1.04%

21.64%
36.54%

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	18,291,460.00	3.21%	18,879,363.00	2.49%	19,349,944.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	368,391.20	0.00%	368,391.20	0.00%	368,391.20
4. Other Local Revenues	8600-8799	1,077,698.39	0.00%	1,077,698.38	0.00%	1,077,698.38
5. Other Financing Sources						
a. Transfers In	8900-8929	1,036,038.96	0.00%	1,036,038.96	0.00%	1,036,038.96
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,917,667.81)	10.37%	(5,427,517.16)	10.85%	(6,016,551.47)
6. Total (Sum lines A1 thru A5c)		15,855,920.74	0.49%	15,933,974.38	-0.74%	15,815,521.07
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,837,430.84		8,876,899.10
b. Step & Column Adjustment				128,444.72		129,036.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(88,976.46)		(117,483.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,837,430.84	0.45%	8,876,899.10	0.13%	8,888,452.84
2. Classified Salaries						
a. Base Salaries				2,433,476.09		2,469,978.23
b. Step & Column Adjustment				36,502.14		37,049.67
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,433,476.09	1.50%	2,469,978.23	1.50%	2,507,027.90
3. Employee Benefits	3000-3999	4,434,218.86	2.95%	4,565,092.20	3.54%	4,726,894.45
4. Books and Supplies	4000-4999	661,228.00	1.00%	667,840.28	1.00%	674,518.68
5. Services and Other Operating Expenditures	5000-5999	1,347,024.31	1.00%	1,360,494.55	1.00%	1,374,099.50
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	99,762.02	0.00%	99,762.02	0.00%	99,762.02
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		17,813,140.12	1.27%	18,040,066.38	1.28%	18,270,755.39

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,957,219.38)		(2,106,092.00)		(2,455,234.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,161,229.83		10,204,010.45		8,097,918.45
2. Ending Fund Balance (Sum lines C and D1)		10,204,010.45		8,097,918.45		5,642,684.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,532,435.69		3,462,866.97		871,157.86
d. Assigned	9780	239,269.76		105,263.00		105,263.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,431,305.00		4,528,788.48		4,665,263.27
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,204,010.45		8,097,918.45		5,642,684.13
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,431,305.00		4,528,788.48		4,665,263.27
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,431,305.00		4,528,788.48		4,665,263.27
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Retirement savings, staffing level adjustments to match enrollment projections.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	233,361.00	0.00%	233,361.00	0.00%	233,361.00
2. Federal Revenues	8100-8299	355,611.00	0.00%	355,611.00	0.00%	355,611.00
3. Other State Revenues	8300-8599	2,198,744.67	-1.91%	2,156,738.33	0.00%	2,156,738.33
4. Other Local Revenues	8600-8799	852,976.94	0.00%	852,976.94	0.00%	852,976.94
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,917,667.81	10.37%	5,427,517.16	10.85%	6,016,551.47
6. Total (Sum lines A1 thru A5c)		8,558,361.42	5.47%	9,026,204.43	6.53%	9,615,238.74
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,705,192.95		1,668,528.24
b. Step & Column Adjustment				22,841.83		22,291.86
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(59,506.54)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,705,192.95	-2.15%	1,668,528.24	1.34%	1,690,820.10
2. Classified Salaries						
a. Base Salaries				679,459.27		688,151.16
b. Step & Column Adjustment				10,191.89		10,322.27
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(1,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	679,459.27	1.28%	688,151.16	1.50%	698,473.43
3. Employee Benefits	3000-3999	1,898,463.17	2.40%	1,944,068.18	3.15%	2,005,209.99
4. Books and Supplies	4000-4999	167,411.35	0.24%	167,810.46	1.00%	169,488.57
5. Services and Other Operating Expenditures	5000-5999	3,757,773.51	9.14%	4,101,395.83	11.62%	4,578,065.62
6. Capital Outlay	6000-6999	15,150.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	29,912.00	0.00%	29,912.00	0.00%	29,912.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,253,362.25	4.20%	8,599,865.87	6.65%	9,171,969.71
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		304,999.17		426,338.56		443,269.03

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,718,620.45		3,023,619.62		3,449,958.18
2. Ending Fund Balance (Sum lines C and D1)		3,023,619.62		3,449,958.18		3,893,227.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,023,619.62		3,449,958.18		3,893,227.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,023,619.62		3,449,958.18		3,893,227.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Ending resources - remove expenditures.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	18,524,821.00	3.17%	19,112,724.00	2.46%	19,583,305.00
2. Federal Revenues	8100-8299	355,611.00	0.00%	355,611.00	0.00%	355,611.00
3. Other State Revenues	8300-8599	2,567,135.87	-1.64%	2,525,129.53	0.00%	2,525,129.53
4. Other Local Revenues	8600-8799	1,930,675.33	0.00%	1,930,675.32	0.00%	1,930,675.32
5. Other Financing Sources						
a. Transfers In	8900-8929	1,036,038.96	0.00%	1,036,038.96	0.00%	1,036,038.96
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		24,414,282.16	2.24%	24,960,178.81	1.89%	25,430,759.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,542,623.79		10,545,427.34
b. Step & Column Adjustment				151,286.55		151,328.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(148,483.00)		(117,483.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,542,623.79	0.03%	10,545,427.34	0.32%	10,579,272.94
2. Classified Salaries						
a. Base Salaries				3,112,935.36		3,158,129.39
b. Step & Column Adjustment				46,694.03		47,371.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,112,935.36	1.45%	3,158,129.39	1.50%	3,205,501.33
3. Employee Benefits	3000-3999	6,332,682.03	2.79%	6,509,160.38	3.43%	6,732,104.44
4. Books and Supplies	4000-4999	828,639.35	0.85%	835,650.74	1.00%	844,007.25
5. Services and Other Operating Expenditures	5000-5999	5,104,797.82	7.00%	5,461,890.38	8.98%	5,952,165.12
6. Capital Outlay	6000-6999	15,150.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	29,912.00	0.00%	29,912.00	0.00%	29,912.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	99,762.02	0.00%	99,762.02	0.00%	99,762.02
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,066,502.37	2.20%	26,639,932.25	3.01%	27,442,725.10
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,652,220.21)		(1,679,753.44)		(2,011,965.29)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,879,850.28		13,227,630.07		11,547,876.63
2. Ending Fund Balance (Sum lines C and D1)		13,227,630.07		11,547,876.63		9,535,911.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	3,023,619.62		3,449,958.18		3,893,227.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,532,435.69		3,462,866.97		871,157.86
d. Assigned	9780	239,269.76		105,263.00		105,263.00
e. Unassigned/Unappropriated						
1. Reserve for Economic- Uncertainties	9789	4,431,305.00		4,528,788.48		4,665,263.27
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,227,630.07		11,547,876.63		9,535,911.34
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,431,305.00		4,528,788.48		4,665,263.27
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,431,305.00		4,528,788.48		4,665,263.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.00%		17.00%		17.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,234.63		1,238.39		1,233.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,066,502.37		26,639,932.25		27,442,725.10
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		26,066,502.37		26,639,932.25		27,442,725.10
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		781,995.07		799,197.97		823,281.75
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		781,995.07		799,197.97		823,281.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2025-2026 BUDGET 6/2/2025		2024-25 Estimated Actuals			2025-26 Budget			2026-27 Projection			2027-28 Projection		
FUND 09	OBJ codes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA % (Incl. 22-23 Augmentation)				1.07%			2.30%			3.02%			3.42%
Deficit %				0.00%			0.00%			0.00%			0.00%
Funded COLA				1.07%			2.30%			3.02%			3.42%
Instructional Days				180 days			180 days			180 days			180 days
Current Year ADA													
ADA for LCFF purposes				114.02			114.07			114.07			114.07
Revenue													
Mark West Charter - Fund 09													
Local Control Funding Formula Sources	8010-8099												
LCFF		412,166		412,166	475,252		475,252	910,660		910,660	931,626		931,626
In-lieu Property Tax		897,636		897,636	872,861		872,861	476,337		476,337	502,846		502,846
Total Revenue Limit LCFF Sources:				1,309,802			1,348,113			1,386,997			1,434,472
Federal Revenues	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-
State Revenues	8300-8599	21,602	104,731	126,333	24,118	109,383	133,500	24,118	109,383	133,500	24,118	109,383	133,500
Local Revenues	8600-8799	63,282	-	63,282	52,282	-	52,282	52,282	-	52,282	52,282	-	52,282
Fair Market Value Adjustment (GASB 31)	8662												
Total Revenue		1,394,686	104,731	1,499,417	1,424,512	109,383	1,533,895	1,463,396	109,383	1,572,779	1,510,871	109,383	1,620,254
Expenditures													
Certificated Salaries	1000-1999	751,143	7,626	758,769	819,212	15,975	835,187	797,578	13,409	810,987	842,722	13,525	856,247
Classified Salaries	2000-2999	162,662	-	162,662	149,469	300	149,769	151,711	-	151,711	153,987	-	153,987
Employee Benefits - ALL	3000-3999	346,391	73,031	419,421	355,038	81,217	436,256	361,522	84,531	446,053	377,367	85,904	463,271
Books and Supplies	4000-4999	23,995	19,077	43,073	24,022	6,775	30,797	24,263	6,818	31,080	24,505	6,886	31,391
Services, Other Oper Exp	5000-5999	129,989	5,250	135,239	122,872	7,100	129,972	124,101	71	124,172	125,342	72	125,413
Capital Outlay	6000-6999			-			-			-			-
				-			-			-			-
	1xxx-6xxx			-			-			-			-
Other Outgo	7100-7299			-			-			-			-
	7400-7499		2,636	2,636		2,636	2,636		2,636	2,636		2,636	2,636
Transfers of Indirect/Direct Support	7300-7399			-			-			-			-
Total Expenditures		1,414,180	255,645	1,669,826	1,470,614	114,003	1,584,617	1,459,175	107,464	1,566,640	1,523,924	109,022	1,632,946
Excess (Deficiency)		(19,494)	(150,914)	(170,409)	(46,102)	(4,621)	(50,722)	4,221	1,918	6,139	(13,052)	360	(12,692)
Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out (enter as negative)	7610-7629	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out (One-time)	7610-7629	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources (TECH Plan)	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses (enter as negative)	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-
Contribution between Chartering Agency01/09	8986	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Program	8980-8999	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers/Other Uses		-	-	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease)		(19,494)	(150,914)	(170,409)	(46,102)	(4,621)	(50,722)	4,221	1,918	6,139	(13,052)	360	(12,692)
Beginning Balance		128,636	210,234	338,870	109,141	59,320	168,462	63,040	54,700	117,739	67,261	56,618	123,879
Audit Restatement - GASB 31				-			-			-			-
Net Ending Balance		109,141	59,320	168,462	63,040	54,700	117,739	67,261	56,618	123,879	54,208	56,978	111,187
Components of Ending Balance:													
Reserves for Economic Uncert (BP 17%)	9770	-	-	-	-	-	-	-	-	-	-	-	-
Commitments-Programs	976x	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Balances			59,320	59,320		54,700	54,700		56,618	56,618		56,978	56,978
Assignments-Lottery Insr Mats		5,867		5,867	867		867	867		867	867		867
Assignment-MWCS expenses		103,274		103,274	62,172		62,172	66,394		66,394	53,341		53,341
Revolving Cash	9711	-	-	-	-	-	-	-	-	-	-	-	-
Stores	9712	-	-	-	-	-	-	-	-	-	-	-	-
PrePays	9713	-	-	-	-	-	-	-	-	-	-	-	-
Unappropriated Ending Balance	9790	(0)	-	(0)	(0)	-	(0)	-	-	(0)	-	-	0
Net Ending Balance		109,141	59,320	168,462	63,040	54,700	117,739	67,261	56,618	123,879	54,208	56,978	111,187

BASC Calculator v.26.1c

	2025-2026	2026-2027	2027-2028
Revenue	Year 1 - Budget	Year 2 - Projection	Year 3 - Projection
Revenue Sources			
COLAs used	2.30%	3.02%	3.42%
Total funded ADA (MWCS)	114.07	114.07	114.07
Unduplicated Count % - MWCS	51.55%	50.81%	50.81%
Property Taxes % inc/dec	872,861 (3% decr.)	887,846 (1.7%)	908,812 (2.4%)
Federal	none	none	none
Other State - Unrestricted	Lottery, Mandated Block Grant.	Lottery, Mandated Block Grant.	Lottery, Mandated Block Grant.
Other State - Restricted One-Time	Eliminator Effectiveness Grant (carryover)	Eliminate all	none
Other State - Restricted	Restricted Lottery, STRS on-behalf, Special Ed Mental Health, Arts & Music (Prop 28).	Restricted Lottery, STRS on-behalf, Special Ed Mental Health, Arts & Music (Prop 28).	Restricted Lottery, STRS on-behalf, Special Ed Mental Health, Arts & Music (Prop 28).
Local	Fundraisers budgeted at prior year amounts.	Fundraisers budgeted at prior year amounts.	Fundraisers budgeted at prior year amounts.
Expenditures			
K-3 Grade Span Adjustment	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.	not to exceed 24:1, have bargaining agreement in emergency situations to exceed ratio.
Expenditures - ALL			
Certificated Salaries	4% increase included	no increase included	no increase included
Staffing (FTEs)	5.875	5.875	5.875
Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	Reduce intervention	n/a	n/a
Classified Salaries	4% increase included	no increase included	no increase included
Staffing (FTEs)	2.97	2.97	2.97
Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	n/a	n/a	n/a
Other non-represented Salaries	4% increase included	no increase included	no increase included
Staffing (FTEs)	1	1	1
Step & Column Costs	includes actual step/col	includes 1.50% step/col	includes 1.50% step/col
Other Adjustments	n/a	n/a	n/a

Employee Benefits	STRS - 19.10% PERS 26.81%	STRS - 19.10% PERS 26.9%	STRS - 19.10% PERS 27.8%
Statutory Benefits (Fixed)	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.74% + PERS, Certificated at 2.54% + STRS	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.74% + PERS, Certificated at 2.54% + STRS	STRS/PERS rate per Gov. Budget. Includes actual step/col, Classified at 8.74% + PERS, Certificated at 2.54% + STRS
Health & Welfare Benefits	\$1,629/mo cap	\$1,629/mo cap	\$1,629/mo cap
Medical	Incl 8% incr	Incl 8% incr	Incl 8% incr
Other	n/a	n/a	n/a
Books and Supplies	1.0% increase over prior year, no adoptions	1.0% increase over prior year, no adoptions	1.0% increase over prior year, no adoptions
Services, Other Oper Exp	1.0% increase over PY, inclues transfer out for MWCS share of Sp Ed.	1.0% increase over PY, inclues transfer out for MWCS share of Sp Ed.	1.0% increase over PY, inclues transfer out for MWCS share of Sp Ed.
Capital Outlay	none	none	none
Special Education	continues at same rate	continues at same rate	continues at same rate
Unrestricted Contribution	n/a for Fund 09	n/a for Fund 09	n/a for Fund 09
Transportation	No Home to School Transportation provided	No Home to School Transportation provided	No Home to School Transportation provided
Capital Outlay	no change	no change	no change
Other Outgo	no change	no change	no change
Transfers In (provide detail)	none	none	none
Transfers (Out) (provide detail)	none	none	none
Other Sources (provide detail)	none	none	none
Other Uses	none	none	none
Contribution to Restricted Program	none	none	none
Committed Funds (Fund 01 only)	n/a for Fund 09	n/a for Fund 09	n/a for Fund 09
Benefit Rates	Employer	Employer	Employer
PERS			
Normal	26.81%	26.90%	27.80%
Base for PERS			
STRS			
Normal	19.10%	19.10%	19.10%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
State Unemployment	0.05%	0.05%	0.05%
SDI	0.00%	0.00%	0.00%
Worker Comp	1.04%	1.04%	1.04%

Enrollment to ADA by Grade Span

UPDATED

5/22/25

Note 1: P-2 ADA is stated as actual ADA in PY

Note 2: Include County Office Special Ed, NPS and Community School ADA as the funding is received by the district of residence

Note 3: Enrollment is as of October CALPADS date and includes SDC in 17-18 on

	estimate/cohort			estimate/cohort			estimate/cohort			estimate/cohort		
	2024-25			2025-26			2026-27			2027-28		
	Current Year			Budget Year			1st Subsequent Year			2nd Subsequent Year		
	Enrollment	P-2 ADA	UNDUPLICA TED COUNT	Enrollment	P-2 ADA	UNDUPLICA TED COUNT	Enrollment	P-2 ADA	UNDUPLICA TED COUNT	Enrollment	P-2 ADA	UNDUPLICA TED COUNT
DISTRICT MARK WEST ELEM												
TK-3	263	250.46		279	265.41		287	273.02		292	277.78	
4-6 (incl SDC)	156	149.28		178	169.33		177	168.38		176	167.43	
7-8		0			0			0			0	
9-12		0			0			0			0	
SCOE/NPS K-3	4	3.72		2	1.90		2	1.90		2	1.90	
SCOE/NPS 4-6	6	4.66	0	3	2.85	0	3	2.85	0	3	2.85	0
	429	408.12	241	462	439.50	260	469	446.16	263	473	449.96	266
Ratio of ADA to Enrollment		95.13%	56.18%		95.13%	56.18%		95.13%	56.18%		95.13%	56.18%
FUNDED ADA MW only												
CHARTER SCHOOL JB RIEBLI												
TK-3 (incl SDC)	258	243.48		279	263.15		284	267.87		280	264.10	
4-6	148	139.46		155	146.20		158	149.03		166	156.57	
7-8												
9-12												
Totals	406	382.94	152	434	409.35	162	442	416.89	165	446	420.67	167
Ratio of ADA to Enrollment		94.32%	37.44%		94.32%	37.44%		94.32%	37.44%		94.32%	37.44%
CHARTER SCHOOL SAN MIGUEL												
TK-3	239	227.40		242	229.95		235	223.30		221	209.99	
4-6 (incl SDC)	162	153.62		165	156.78		161	152.98		162	153.93	
7-8												
9-12												
Totals	401	381.02	183	407	386.73	186	396	376.28	181	383	363.93	175
Ratio of ADA to Enrollment		95.02%	45.64%		95.02%	45.64%		95.02%	45.64%		95.02%	45.64%
Temporary Homeschool												
TOTAL ELEMENTARY Schools												
TK-3	760	721.34		800	758.51		806	764.19		793	751.87	
4-6	466	442.36		498	472.31		496	470.39		504	477.93	
HOMESCHOOL												
7-8												
9-12												
SCOE/NPS K-3	4	3.72		2	1.93		2	1.93		2	1.93	
SCOE/NPS 4-6	6	4.66	0	3	6.50	0	3	6.50	0	3	6.50	0
Totals	1236	1172.08		1303	1239.25		1307	1243.01		1302	1238.23	
Ratio of ADA to Enrollment		94.83%			95.11%			95.10%			95.10%	
MARK WEST CHARTER SCHOOL												
	2024-25			2025-26			2026-27			2027-28		
K-3	5	3.72		0	0.00		0	0.00		0	0.00	
4-6	2	2.79		2	1.96		2	1.96		2	1.96	
7-8	117	107.51		122	112.11		122	112.11		122	112.11	
9-12												
Totals	124	114.02	63	124	114.07	63	124	114.07	63	124	114.07	63
Ratio of ADA to Enrollment		91.95%	50.81%		91.99%	50.84%		91.99%	50.81%		91.99%	50.81%
	1360	1286.10		1427	1353.32		1431	1357.07		1426	1352.30	

District Name:

Mark West Union

PROJECTED MONTHLY CASH FLOW
ADOPTED BUDGET FISCAL YEAR 2025-26

	Object No.	Beginning Balance	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
A. BEGINNING CASH		14,879,850	14,879,850	15,569,582	16,302,107	15,923,276	15,649,062	13,598,853	17,766,548	14,722,491	13,742,703	12,279,488	15,033,677	13,714,779					
B. REVENUES																			
LCFF Sources:																			
StateAid/ EPA/ transfers	8011-8099		1,195,472	1,344,638	1,221,044	1,193,338	(63,919)	(4,255)	438,983	839,585	482,828	496,971	496,971	379,770	175,925		8,197,350	8,197,350	(0)
LCFF Sources:																			
Property Taxes	802x-804x		-	25,672	14,941	15,255	17,503	5,941,589	51,863	16,757	17,592	3,754,160	54,297	417,842			10,327,471	10,327,471	0
Federal Revenue	8100-8299		(23,962)	91,314	-	(843)	(97)	(3,196)	(51,517)	-	(5,416)	-	-	(72,203)	421,531		355,611	355,611	-
Other State Revenue	8300-8599		109,306	285,136	109,306	158,925	-	21,354	100,887	60,681	(81,243)	116,051	54,153	638,037	75,801	918,745	2,567,136	2,567,136	-
Other Local Revenue	8600-8792		17,331	280,005	94,482	256,621	62,936	110,603	261,638	30,538	23,348	226,821	23,421	327,029	215,903		1,930,675	1,930,675	0
Interfund Transfer In	8900-8999		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
TOTAL REVENUES			1,298,146	2,026,764	1,439,772	1,623,296	16,423	6,066,095	801,854	947,561	437,109	4,594,002	628,842	1,690,475	889,160	918,745	23,378,243	23,378,243	-
C. EXPENDITURES																			
Certificated Salaries	1000-1999		97,757	916,746	914,732	935,471	948,048	940,913	941,837	935,889	937,716	940,789	954,226	975,263	103,236		10,542,624	10,542,624	(0)
Classified Salaries	2000-2999		118,758	229,300	276,488	276,488	276,488	276,488	276,488	276,488	276,488	276,488	276,488	276,488	276,488		3,112,935	3,112,935	0
Employee Benefits	3000-3999		90,013	366,023	397,127	399,571	401,512	401,988	424,606	404,230	422,890	408,239	417,648	1,216,236	63,854	918,745	6,332,682	6,332,682	0
Books and Supplies	4000-4999		44,928	56,788	74,829	78,329	10,238	79,921	74,882	77,821	55,739	69,883	74,822	82,931	47,528		828,639	828,639	0
Svcs/Other Oper Exps	5000-5999		57,246	67,711	197,758	206,571	430,346	199,090	2,120,274	232,921	207,492	141,625	224,557	512,044	507,164		5,104,798	5,104,798	-
Capital Outlay	6000-6999		-	-	3,823	1,079	-	-	-	-	-	2,789	-	7,459	-		15,150	15,150	-
Other Outgo	7000-7999		-	(7,824)	-	-	-	-	7,824	-	-	-	-	29,912	-		29,912	29,912	-
TOTAL EXPENDITURES			408,702	1,628,744	1,864,757	1,897,509	2,066,632	1,898,400	3,845,911	1,927,349	1,900,324	1,839,812	1,947,740	3,100,332	721,781	918,745	25,966,740	25,966,740	0
D-1 CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)																	Net Change for the Year: Objects 9xxx		
Revolving Cash	9130																-	-	-
Accounts Receivable	9210-9299	889,160	(429,109)	(388,299)	(71,752)										(889,160)		(1,778,320)	(889,160)	
Due from Other Funds	9310-9319	112,591	-	(112,591)													(112,591)	-	-
Stores	932X																-	-	-
Prepaid Expenditures	9330																-	-	-
TOTAL CHANGES IN ASSETS		1,001,751	(429,109)	(500,890)	(71,752)	-	-	-	-	-	-	-	-	-	(889,160)		(1,890,911)	-	(889,160)
D-2 CHANGES IN LIABILITIES: INCREASE/DECREASE																			
Accounts Payable/																			
Payroll/Due to Govt	9500-9599	(721,781)	628,821	67,362	25,598										721,781		1,443,562	721,781	
Due to Other Funds	9610	(45,738)		45,738											129,183		174,921	129,183	
Temporary Loans	9615																-	-	-
TRAN Payable	9641																-	-	-
Unearned Revenue	9650-9659	(53,286)		53,286													53,286	-	-
TOTAL CHANGE IN LIABILITIES		(820,805)	628,821	166,386	25,598	-	-	-	-	-	-	-	-	-	850,964		1,671,769	-	850,964
D-3 AUDIT ADJUSTMENT	97xx																-		
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj		(180,946)	(199,712)	334,504	46,154	-	-	-	-	-	-	-	-	-	38,195		219,141		
E. NET CHANGE IN CASH: INCREASE/(DECREASE)		(180,946)	689,732	732,525	(378,831)	(274,214)	(2,050,209)	4,167,695	(3,044,057)	(979,788)	(1,463,215)	2,754,190	(1,318,899)	(1,409,857)			(2,574,929)		
F. ENDING CASH (A +E)			15,569,582	16,302,107	15,923,276	15,649,062	13,598,853	17,766,548	14,722,491	13,742,703	12,279,488	15,033,677	13,714,779	12,304,921		1,837,490			
G. ENDING CASH, PLUS ACCRUALS																	12,343,117		

ADOPTED BUDGET FISCAL YEAR 2025-26

	Object No.	Beginning Balance	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
A.	BEGINNING CASH	168,462	168,462	250,390	293,390	297,742	298,235	217,423	161,716	121,355	99,333	162,696	140,572	105,629					
B.	REVENUES																		
	LCHF - State Aid / EPA	8011-8012	60,650	106,696	60,573	54,953	-	5,619	21,980	31,294	39,227	31,294	31,294	9,014	22,657		475,252	475,252	-
	LCHF - In Lieu of Property Tax	8096	98,734	(74,070)	78,737	52,492	52,492	52,492	52,492	67,053	125,822	62,910	62,910	123,498	117,300		872,861	872,861	-
	Federal Revenue	8100-8299	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
	Other State Revenue	8300-8599	1,783	(1,519)	1,783	5,699	-	1,013	3,326	940	919	5,008	919	42,454	6,692	64,483	133,500	133,500	-
	Other Local Revenue	8600-8792	-	23,060	50	11,526	-	3,801	4,205	-	-	8,661	-	980			52,282	52,282	0
	Interfund Transfer In	8900-8999	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
	TOTAL REVENUES		161,167	54,167	141,143	124,669	52,492	62,924	82,002	99,287	165,968	107,874	95,124	175,947	146,649	64,483	1,533,895	1,533,895	-
C.	EXPENDITURES																		
	Certificated Salaries	1000-1999	11,723	70,350	73,268	75,134	75,080	74,034	73,632	74,190	74,565	74,009	79,695	78,356	1,149		835,187	835,187	-
	Classified Salaries	2000-2999	3,406	12,908	13,568	13,568	13,568	13,568	13,568	13,568	13,568	13,568	13,568	11,343			149,769	149,769	(0)
	Employee Benefits	3000-3999	4,992	27,685	29,850	30,376	30,137	29,666	31,192	30,106	12,274	27,737	32,649	84,921	188	64,483	436,256	436,256	-
	Books and Supplies	4000-4999	3,605	3,120	739	4	3,961	847	7	186	204	14,248	631	3,188	58		30,797	30,797	(0)
	Svcs/Other Oper Exps	5000-5999	36,597	442	3,897	5,093	20,272	517	1,328	3,259	1,994	436	3,523	52,615			129,972	129,972	-
	Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
	Other Outgo	7000-7999	-	(2,636)	-	-	-	-	2,636	-	-	-	-	2,636			2,636	2,636	-
	TOTAL EXPENDITURES		60,324	111,868	121,323	124,176	143,018	118,631	122,363	121,309	102,604	129,999	130,067	233,059	1,395	64,483	1,584,617	1,584,617	(0)