

Ross Elementary School District



2025-2026 Adopted Budget

Public Hearing – June 4, 2025
Adoption – June 11, 2025

Board of Trustees

Chris Ericksen, President
Darius Mozaffarian, Vice-President
Jeff Bergholt, Trustee
Kelly Dwinells, Trustee
Erin Earls, Trustee

David Rice, Superintendent

Carol Slender, CBO

2025-2026
Adopted Budget

Certification

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: Ross School District Office - 9 Lagunitas Rd. Ross, CA
Date: May 29, 2025

Public Hearing:

Place: Ross School District Library
Date: June 4, 2025
Time: 5:00p.m.

Adoption Date: June 11, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Contact person for additional information on the budget reports:

Name: Carol Slender
Title: CBO

Telephone: (415) 457-2705 Ext. 215
E-mail: cslender@rossbears.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.	n/a	
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
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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 n/a n/a n/a	
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 X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/11/2025
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	

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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:

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

Signed

Date of Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Carol Slender

Title: CBO

Telephone: (415) 457-2705 Ext. 215

E-mail: cslender@rossbears.org

2025-2026
Adopted Budget

Executive Summary



To: Ross School Board of Trustees
From: Carol Slender, Chief Business Official
Date: June 4, 2025
Re: 2025-26 Adopted Budget Executive Summary

ROSS SCHOOL DISTRICT

2025-2026 Adopted Budget

Please find for your review and approval the Ross Elementary School District 2025-2026 Adopted Budget. On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI).

OVERVIEW:

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, and comprehensive plans. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The District is required to file one of the following certifications based on these projections:

1. **Positive Certification**- the District **will meet** the financial obligations for the current and two subsequent fiscal years.
2. **Qualified Certification**- the District **may not meet** their financial obligations for the current or two subsequent fiscal years.
3. **Negative Certification**- the District **will be unable** to meet their financial obligations for the current of two subsequent fiscal years.

DISTRICT SUMMARY:

The overall financial goal for the district is to maintain an appropriate level of reserve, maximize district revenue and expend resources in areas achieving the highest quality educational value while meeting all federal, state, and local guidelines and regulations.

This document reflects the Estimated Actuals for 2024-25, Adopted Budget for 2025-26, and the Multi-Year Projection for 2026-27 and 2027-28. The district develops a set of budget assumptions that describe the basis for the revenue and expenditures that are presented before you. The Governor's 2025-26 State Budget May Revision along with guidance from School Services of California and the Marin County Office of Education are the resources utilized when developing these assumptions.

Part of the annual budget process includes making final adjustments to the current year budget for financial activity that was not reflected in the Second Interim Report. These budget adjustments are now included and reflected in the Estimated Actuals for 2024-25.

Listed below is a summary of the major changes:

2024-25 Estimated Actuals			
Resource	Revenue	Expenditure	Description
LCFF - Property Tax	\$ 9,839		Adjust P-2 Property Taxes
Interest Income	\$ (20,000)		Reduce Interest Income based on QTR End March 31, 2025
Early Intervention Grant	\$ (11,595)	\$ (11,595)	Reduce Early Intervention Grant Allocation
Literacy Screening Allocation	\$ 2,244		Add Literacy Screening Allocation - CDE Award Letter
CalSTRS on Behalf	\$ 7,318	\$ 7,318	Increase CalSTRS on Behalf based on CalSTRS Source Doc
Title II - Professional Development	\$ (556)	\$ (556)	Reduce Allocation - CDE Award Letter
Salaries/Benefits		\$ (49,078)	Reduce Salaries & Benefits based on Estimated Actuals
Professional Services		\$ (19,500)	Reduce Professional Services based on Estimated Actuals
Special Education	\$ (8,030)	\$ 8,560	Adjust Special Education based on Estimated Actuals
Totals	\$ (20,780)	\$ (64,851)	
Net Increase to Ending Fund Balance		\$ 44,071	

The following section will identify the budget assumptions for the 2025-26 Adopted Budget.

2025-26 Adopted Budget

Revenue Assumptions

LCFF/Property Taxes: The Local Control Funding Formula (LCFF) is the largest funding source for the district representing 62% of total revenue. The LCFF is comprised of State Aid and Property Taxes. Based on the 2025-26 LCFF calculation for Ross the district will remain a Community Funded or Basic Aid district for the current and two subsequent years. The table below includes the factors for calculating the LCFF:

LCFF Planning Factors				
	2024-25	2025-26	2026-27	2027-28
School Services of CA Planning COLA	1.07%	2.30%	3.02%	3.42%
Property Tax Factors	4.66%	4.64%	4.00%	4.00%
YOY Adjustment		\$ 290,940	\$ 268,860	\$ 279,604
Estimated Property Tax	\$ 6,560,844	\$ 6,851,784	\$ 7,120,644	\$ 7,400,248
State Aid Categoricals	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455
Education Protection Funding (EPA)	\$ 68,056	\$ 66,302	\$ 65,408	\$ 65,408
Enrollment	340	339	344	335
P-2 ADA	323.27	322.25	327.04	318.18
Funded ADA	340.28	331.51	327.04	327.04
Unduplicated Pupil Count Rolling %	0.76%	0.77%	0.88%	0.88%

Property taxes are based on the County of Marin Estimated Property Tax Revenue for the 2025-26 Roll In Progress dated March 26, 2025. The 2025-26 budget year has an increase of 4.64% with projected property tax increases of 4.0% in 2026-27 and 4.0% in 2027-28.

The LCFF formula is calculated using the greater of current year, prior year, or average of three years ADA times the base grant amount defined by grade level grouping. Listed on the following page is the Enrollment Projection for 2025-26 with the corresponding ADA. We are currently projecting the absence rate at 5% for the budget and two subsequent years.

Ross School District - Enrollment/ADA Projections Update Through 2027-28

Fiscal Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grade Level	CBEDS Enrollment											
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
K	27	30	46	25	41	31	38	32	35	35	35	35
1	50	31	31	50	28	43	31	42	36	36	38	38
2	40	55	34	33	48	28	47	32	43	38	38	40
3	53	41	57	37	32	49	31	46	30	41	39	39
4	48	56	40	55	34	36	49	34	46	31	42	41
5	39	45	56	42	55	34	36	49	34	42	30	41
6	48	38	45	58	38	50	33	33	49	32	40	29
7	41	47	38	44	58	39	53	33	33	49	32	40
8	37	44	47	39	42	59	40	52	33	34	49	32
Growth/(Decline)	-0.5%	1.0%	1.8%	-2.8%	-1.8%	-1.9%	-3.0%	-1.4%	-4.0%	-0.3%	1.2%	-1.1%
Total Enrollment/ Projection	383	387	394	383	376	369	358	353	339	338	343	334
Total ADA/Projection (P-2)	368.28	368.79	379.95	366.88	366.88	348.43	335.96	333.07	322.15	321.13	325.92	317.69
Enrollment to ADA %	96.2%	95.3%	96.4%	95.8%		94.4%	93.8%	94.4%	95.0%	95.0%	95.0%	95.0%
Enrollment Change Yr Over Yr	-2	4	7	-11	-7	-7	-11	-5	-14	-1	5	-8
ADA Change Yr Over Yr	-3.5	0.5	11.2	-13.1	0.0	-18.5	-12.5	-2.9	-10.9	-1.0	4.8	-8.2

LCFF Transfers include a transfer from the General Fund to the Deferred Maintenance Fund (Fund 14) to address ongoing major repair and maintenance of the District facilities as defined in the Deferred Maintenance Plan. The estimated transfer in 2024-25 is \$50,000, with the same amount projected for the budget year and two subsequent years.

Federal Revenue: Federal revenue includes Title I, Title II, Title IV, and Special Education. Special Education (IDEA) funding for 2025-26 remains flat based on revenue projections provided by the Marin County SELPA on 03-27-2025. Title IV revenue has been eliminated in the budget year and two subsequent years.

State Revenue: State revenue includes Lottery, Mandated Block Grant, Home-to-School Transportation Reimbursement, Early Intervention and Mental Health, Expanded Learning Opportunity Program (ELOP) and STRS On-Behalf. STRS On-Behalf is a Book-Entry Only with no impact on the Ending Fund Balance.

New: Proposition 28 – Arts and Music in Schools passed on November 8, 2022, requiring the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24. The amount of funding available each year will be one percent of the K-12 portion of the Prop 98 funding guarantee provided in the prior fiscal year.

The table below provides the updated State Allocations:

Other State Planning Factors				
	2024-25	2025-26	2026-27	2027-28
Lottery - Unrestricted Per ADA	\$ 191.00	\$ 191.00	\$ 191.00	\$ 191.00
Lottery - Restricted Per ADA	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00
Mandated Block Grant Per K-8 ADA	\$ 38.21	\$ 39.14	\$ 40.52	\$ 41.99

Local Revenue: Local revenue includes the Parcel Tax, Education Foundation, PTO donation, Interest Income, Rental Income, Miscellaneous Income and Special Education AB602 Funding.

Other Local Planning Factors				
	2024-25	2025-26	2026-27	2027-28
Parcel Tax- Measure C (Eff 7-1-2023)	\$ 1,312,323	\$ 1,351,693	\$ 1,392,243	\$ 1,434,011
	3% Escalator	3% Escalator	3% Escalator	3% Escalator
Education Foundation Donation	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Endowment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Interest Income	\$ 155,000	\$ 75,000	\$ 73,664	\$ 71,826
PTO Donation - Annual	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
PTO Donation - Club Stipends	\$ 5,741			
PTO Donation - Auction	\$ -			
Other Local Donations	\$ 30,000			
Special Education - SELPA Allocation Plan	\$ 225,599	\$ 228,426	\$ 228,426	\$ 228,426

Measure E Parcel Tax expired on 6-30-2023. The Board of Trustees passed a Resolution on June 1, 2022, calling for an election for approval of an education parcel tax. Measure C was placed on the November 8, 2022, ballot and the results confirmed the passage at 78.73%.

Measure C: 10 Year Term – Expires June 30, 2033
FY 23-24 - \$375 step up
FY 24-25 through FY 2032/33 – 3% escalation

The Education Foundation donation to the district increased in 2021-22 with an ongoing commitment to fund at the \$1.7 million per fiscal year.

The table below is the summary of the General Fund Revenue for the following reporting periods: 2024-25 2nd Interim, 2024-25 Estimated Actuals, and 2025-26 Adopted Budget. The table provides a comparison of the 2024-25 Estimated Actuals to the 2025-26 Adopted Budget including all assumptions listed above.

Summary of General Fund Revenue 2025-2026 Adopted Budget

	2024-25 2nd Interim March 12, 2025	2024-25 Estimated Actuals	2025-26 Adopted Budget	Variance 24-25 Est Act to 25-26 Adopted
REVENUES				
Property Taxes	6,561,741	6,571,580	6,862,781	291,201
Charter In-Lieu Prop Tax Transfer	(10,736)	(10,736)	(10,997)	(261)
State Aid Categoricals (Fair Share) with EPA	253,511	253,511	251,757	(1,754)
Federal Revenues	69,805	66,938	57,110	(9,828)
Other State Revenues	284,382	274,171	263,668	(10,503)
STRS On-Behalf	413,446	420,764	442,899	22,135
Foundation Revenue	1,700,000	1,700,000	1,700,000	-
Parcel Taxes	1,312,323	1,312,323	1,351,693	39,370
Other Local Revenue	722,920	698,061	591,820	(106,241)
Transfers In/Out	(50,000)	(50,000)	(50,000)	-
TOTAL REVENUE	11,257,392	11,236,612	11,460,731	224,119

Expenditure Assumptions

Certificated and Classified Salaries: Certificated and Classified Salaries include step and column in the budget year and two subsequent years. Salary settlements include a Certificated/Classified 5% increase in 2025-26, 2.75% increase in 2026-27 and 2027-28 (Not settled). Adjustments to staffing in 2025-26 included:

- Reduction of 1.0 FTE (Elementary) due to decline in enrollment – Combine 3 classes to 2: Incoming 5th
- Eliminate .40 FTE PE – Shift to Total Middle School FTE
- Add .40 FTE to Middle School Math position
- Unpaid Leave of Absence/Temporary Contract Savings

Salary and benefits equate to 88% of unrestricted, 69% restricted, and overall, 82% of total general fund expenditures. The table below includes the factors used to calculate all salaries and benefits:

Salary & Benefit Factors				
	2024-25	2025-26	2026-27	2027-28
Certificated FTE	38.0	37.0	37.0	37.0
Classified FTE	15.48	15.44	15.44	15.44
Step/Column - Certificated	1.5%	1.5%	1.5%	1.5%
Step/Column - Classified	2.0%	2.0%	2.0%	2.0%
Salary Settlement - Certificated	3.0%	5.0%	2.75%	Not Settled
Salary Settlement - Classified	3.0%	5.0%	2.8%	Not Settled
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS	27.05%	26.81%	26.90%	27.80%
OASDI	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
SUI	0.05%	0.05%	0.05%	0.05%
Workers Comp - Preliminary	0.683%	0.727%	0.727%	0.727%
Health & Welfare		5.00%	5.00%	5.00%
Health & Welfare	Eff 25/26 Vision Enhancement & ER Cap Dependent Allowance			
Retiree Benefits (Pay-as-you-go)	\$ 121,374	\$ 136,846	\$ 145,908	\$ 166,526

The CalSTRS and CalPERS employer rates continue at the same level in 2025-26 to address the pension unfunded liability. The 2025-26 Adopted State Budget does not include pension relief for LEAs.

CalSTRS Pension Liability

	2013-14		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Cumulative Cost
					Estimated Act	Adopted	Projected	Projected	
STRS rates:	8.25%		19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	
Incr % over 13-14:			10.85%	10.85%	10.85%	10.85%	10.85%	10.85%	
Salaries:	2,999,611		4,336,766	4,723,466	4,917,171	5,005,401	5,259,858	5,338,638	
STRS Costs:	238,892		778,782	861,649	920,396	936,911	984,540	999,286	
Increase in costs:			25,068	25,068	25,068	25,068	25,068	25,068	
			70,811	70,811	70,811	70,811	70,811	70,811	
			57,158	57,158	57,158	57,158	57,158	57,158	
			69,378	69,378	69,378	69,378	69,378	69,378	
			78,688	78,688	78,688	78,688	78,688	78,688	
			72,987	72,987	72,987	72,987	72,987	72,987	
			3,871	3,871	3,871	3,871	3,871	3,871	
			11,521	11,521	11,521	11,521	11,521	11,521	
			150,408	150,408	150,408	150,408	150,408	150,408	
				82,867	82,867	82,867	82,867	82,867	
					58,747	58,747	58,747	58,747	
						16,515	16,515	16,515	
							47,629	47,629	
								14,746	
									Cumulative STRS Cost
Increase in STRS:			539,890	622,757	681,504	698,019	745,648	760,394	5,987,248

CalPERS Pension Liability

	2013-14		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Cumulative Cost
					Estimated Act	Adopted	Projected	Projected	
PERS rates:	11.442%	22.910%	25.370%	26.680%	27.050%	26.810%	26.900%	27.800%	
Incr % over 13-14:		11.47%	13.93%	15.24%	15.61%	15.37%	15.13%	16.36%	
Salaries:	912,619	1,191,529	1,233,876	1,228,313	1,358,463	1,431,544	1,498,976	1,528,108	
PERS Costs:	94,590	276,696	306,665	335,949	367,464	383,797	403,225	424,814	
Increase in costs:		(600)	(600)	(600)	(600)	(600)	(600)	(600)	
		2,512	2,512	2,512	2,512	2,512	2,512	2,512	
		26,675	26,675	26,675	26,675	26,675	26,675	26,675	
		7,623	7,623	7,623	7,623	7,623	7,623	7,623	
		31,285	31,285	31,285	31,285	31,285	31,285	31,285	
		33,682	33,682	33,682	33,682	33,682	33,682	33,682	
		43,066	43,066	43,066	43,066	43,066	43,066	43,066	
		37,863	37,863	37,863	37,863	37,863	37,863	37,863	
			29,969	29,969	29,969	29,969	29,969	29,969	
				29,284	29,284	29,284	29,284	29,284	
					31,515	31,515	31,515	31,515	
			2025-26 Increase PERS Cost		→	16,333	16,333	16,333	
							19,428	19,428	
								21,589	
									Cumulative PERS Cost
Increase in PERS:		182,106	212,075	241,359	272,874	289,207	308,635	330,224	2,215,504

Books and Supplies: Books and supplies are budgeted applying the CPI factor each year. The overall decrease is due to the elimination of one-time expenditures for Art, Music, Instructional Materials Block Grant along with Title IV funding.

Services and Other Operating Expenditures: Services and other operating expenditures are budgeted by applying the CPI factor each year as appropriate. Contracts included are All City Management Services (Crossing Guards), professional development, special education Non-Public School/Non-Public Agency contracts and transportation; facility repairs such as HVAC/Heating along with maintaining the grounds. Other operating expenditures include utilities, insurance, legal expenses and consultants.

The primary cost increases are due to Special Education NPS/NPA services and transportation, MCOE program transportation, and higher property and liability insurance expenses. Offsetting these increases are the elimination of PTO carryover funds for Outdoor Education and other one-time funds.

Capital Outlay: Capital Outlay includes ongoing funds set aside for the HVAC project with a construction start date of June 16, 2025 to be completed by August, 2025.

The project will cross over fiscal years so all funds that are included in the 2024-25 budget, \$200K in the General Fund and \$900K in the Deferred Maintenance Ending Fund Balance (Fund 14) will carry over into the 2025-26 budget year based on percentage of completion as of June 30, 2025.

Other Outgo/Excess Costs: Other outgo is projected to increase based on special education services provided through MCOE or other local school districts as defined in the student's Individual Education Plan (IEP) along with the SELPA program billback.

Transfers Out: Transfers out paid from the General Fund to the Cafeteria Fund (Fund 13) to support the Universal Meal Program implemented in 2023-24. The state mandated program provides free breakfast and lunch to all students. The 2025-26 transfer increases slightly to \$45,823.

The table below is the summary of the General Fund Expenditures for the following reporting periods: 2024-25 2nd Interim, the 2024-25 Estimated Actuals, and the 2025-26 Adopted Budget. The table provides a comparison of the 2024-25 Estimated Actuals to the 2025-26 Adopted Budget including all assumptions listed above.

**Summary of General Fund Expenditures
2025-2026 Adopted Budget**

	2024-25 2nd Interim March 12, 2025	2024-25 Estimated Actuals	2025-26 Adopted Budget	Variance 24-25 Est Act to 25-26 Adopted
EXPENDITURES				
Certificated Salaries	4,947,171	4,917,171	5,005,401	88,230
Classified Salaries	1,358,463	1,358,463	1,431,544	73,081
Employee Benefits	1,525,761	1,505,079	1,554,408	49,329
STRS On-Behalf	413,446	420,764	442,899	22,135
Employee Health Benefits	611,004	610,297	687,161	76,864
Retiree Health Benefits	121,374	121,374	136,846	15,472
Books and Supplies	323,796	323,796	296,493	(27,303)
Services/Operating - Prof. Services Contracts	1,411,594	1,397,821	1,429,068	31,247
Capital Outlay	329,342	329,342	220,000	(109,342)
Other Outgo-Spec. Ed. Preschool	49,275	42,268	92,500	50,232
Transfers Out	40,239	40,239	45,823	5,584
TOTAL EXPENDITURES	11,131,465	11,066,614	11,342,143	275,529

Net Increase/Decrease in Fund Balance: We are currently projecting an overall net increase in the 2025-26 Adopted Budget of \$118,590. Unrestricted Funds represent an increase of \$95,071 and Restricted Funds represent a decrease of \$23,519.

Fund Balance: The Estimated Beginning General Fund Balance for 2025-26 is \$4,310,836 and with the \$118,589 net increase we have an Estimated Ending General Fund Balance of \$4,429,425.

The Components of the Estimated Ending Fund Balance include the Revolving Fund (\$1,250); Prepaid Items (\$3,519); Restricted Programs (\$462,798), the Board Reserve for Community Funded Uncertainty of \$3,508,171 (30.93%); and the State Required Economic Uncertainty Reserve of \$453,686 (4%), for a total unrestricted reserve of \$3,961,857 (34.93%).

The table on the following page is the General Fund Summary of Fund Balance for the following reporting periods: 2024-25 2nd Interim, the 2024-25 Estimated Actuals, and the 2025-26 Adopted Budget. The table provides a comparison of the 2024-25 Estimated Actuals to the 2025-26 Adopted Budget including all assumptions listed above.

**General Fund Summary of Fund Balance
2025-2026 Adopted Budget**

	2024-25 2nd Interim March 12, 2025	2024-25 Estimated Actuals	2025-26 Adopted Budget	Variance 24-25 Est Act to 25-26 Adopted
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 125,927	\$ 169,998	\$ 118,590	\$ (51,410)
BEGINNING FUND BALANCE (BFB)	4,140,838	4,140,838	4,310,836	\$ 169,998
ENDING FUND BALANCE (EFB)	\$ 4,266,765	\$ 4,310,836	\$ 4,429,425	\$ 118,589
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable - Revolving Cash Fund	1,250	1,250	1,250	-
Prepaid Items	-	3,519	3,519	-
Other- Fair Value Adj to Cash in County				
Restricted	427,538	439,281	462,798	23,517
Assigned:				
Board Reserve for Community Funded Uncertainty	3,392,718	3,424,120	3,508,172	84,052
Unassigned:				
Reserve for Economic Uncertainty - 4%	445,259	442,665	453,686	11,021
Unappropriated Ending Balance	0	0	0	\$ (0)
Board reserve policy:				
Reserve for Economic Uncertainty - 4% by policy/law	4.00%	4.00%	4.00%	
Assigned Reserves w/o Restricted- 40% Bd Policy Goal	30.48%	30.94%	30.93%	
Total Reserve Percentage	34.48%	34.94%	34.93%	-0.01%

OTHER OPERATING FUNDS

The Estimated Ending Fund Balances as of June 30, 2026, for all other operating funds of the district are listed below:

Fund 14 – Deferred Maintenance \$ 165,085

- *Allocated \$900K in 2024-25 towards HVAC Project Summer 2025*

Fund 20 – Special Reserve for Post-Employment Retiree Health Benefits \$ 1,225,060

- The Unfunded Accrued Liability for the Retiree Health Benefits is \$3,044,328 per Actuarial Study dated 06-30-2024

Fund 25 – Capital Facilities Projects (Developer Fees) \$ 76,826

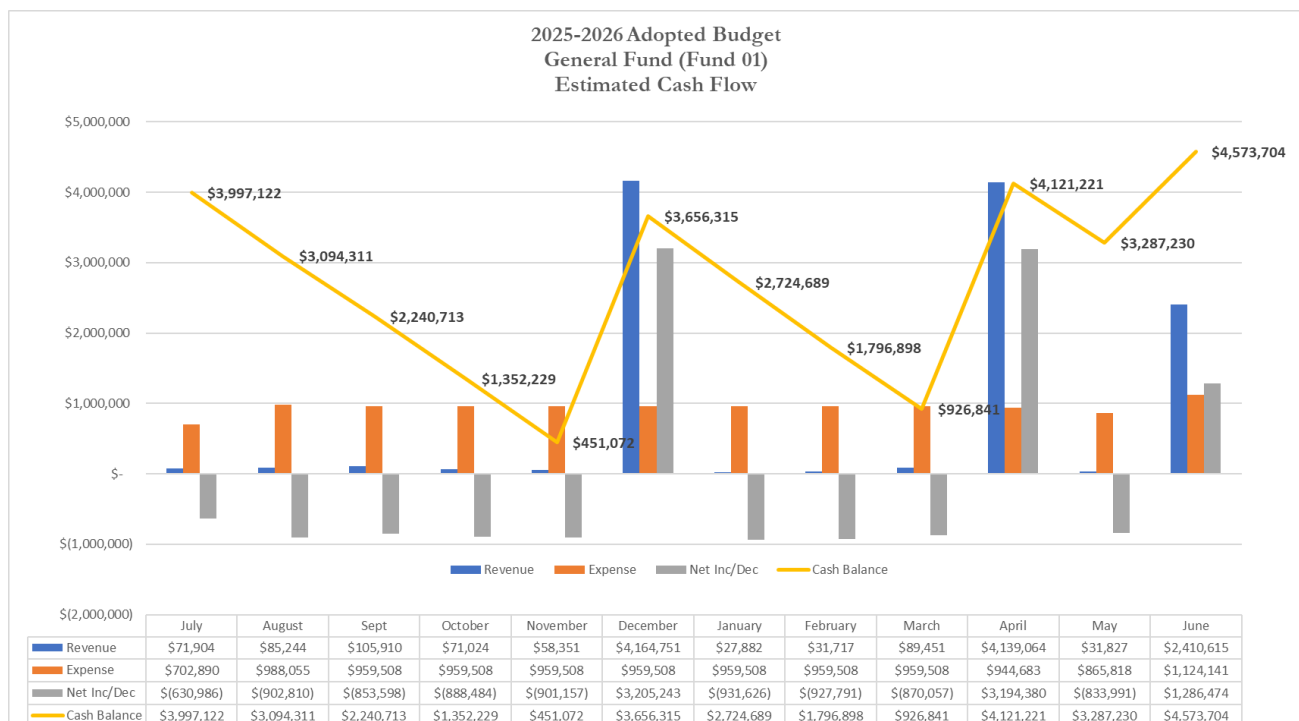
CASH FLOW

The cash flow analysis is a useful tool to help the District determine whether it will have enough cash to meet its obligations. Frequent monitoring of the revenue sources and expenditures is required.

Maintaining a positive cash balance in all funds is a priority for the District. The primary source of revenue comes from property taxes with installments in December and April. It is imperative for a Community Funded District to retain higher reserves to cover the ongoing monthly expenditures.

Expenditures are easier to project, with the greatest part of the expenditures being salaries and benefits. The District experiences a lighter payroll in July due to pay schedules. In general, the payroll expenditures, including benefits, utility payments, and leases on equipment are on a monthly basis. Therefore, revenues of the District do not always offset expenditures.

The District has completed an estimated cash flow for 2025-26. We are certain the cash flow for 2025-26 will have the same trend with the lowest point in November. Please refer to the graph below of the 2025-26 Estimated Cash Flow.



In the event that one of our revenue sources is delayed the District has a couple of options to address the General Fund cash flow shortfall.

1. Other Operating Funds of the District - Deferred Maintenance (Fund 14) and OPEB (Fund 20) are available as a temporary loan between funds. Combined total available (75%) is \$975K.
2. Marin County Treasurer Tax Anticipation Note (TAN)- Education Code Section 42620 authorizes the Marin County Board of Supervisors to make temporary transfers of funds to school districts that are experiencing cash shortages. ***We have prepared a Resolution for Board authorization for the 2025-26 fiscal year and will submit it to the County of Marin to have it on file if needed.***

MULTI-YEAR PROJECTION

The certification of the Adopted Budget by the Board is also based upon the financial status of the District in fiscal years 2026-27 and 2027-28. The Multi-Year Projection (MYP) shows the impact of today's decisions on future budgets. The MYP also indicates the District's ability to maintain the required Reserve for Economic Uncertainties and Board Assigned Reserves for the current and subsequent two years. Reasonable assumptions are made by utilizing multiple sources, trends, and historical data. It is important to remember that projections are only estimates based on the most current information available at that point in time.

Please refer to the key factors identified above in the revenue and expenditure assumptions:

General Fund 01 2026-2027 Projection			General Fund 01 2027-2028 Projection		
	Budget	Assumptions		Budget	Assumptions
Total Revenues	11,767,405	Prop Taxes 4.00% Step/Col, 2.75% Raise,	Total Revenues	12,088,492	Prop Taxes 4.00% Step/Col, 0% Raise, Health
Total Expenditures	11,853,057	Health 5%, Pension Rates: STRS-19.1% & PERS 26.9%, SUI .05%	Total Expenditures	12,110,899	5%, Pension Rates: STRS- 19.1% & PERS 27.8%, SUI .05%
Net Inc/(Dec)	(85,652)	To Ending Fund Balance	Net Inc/(Dec)	(22,408)	To Ending Fund Balance
Beginning Fund Balance	4,429,425		Beginning Fund Balance	4,343,772	
Ending Fund Balance	4,343,772		Ending Fund Balance	4,321,364	
Components of Ending Fund Balance			Components of Ending Fund Balance		
Revolving/Prepays	4,769		Revolving/Prepays	4,769	
Restricted	445,255		Restricted	435,881	
Economic Uncertainties 4%	474,122		Economic Uncertainties 4%	484,436	
Board Assigned Reserve	3,419,625		Board Assigned Reserve	3,396,278	
Progress towards the Board Reserve Goal of 40%	32.85%		Progress towards the Board Reserve Goal of 40%	32.04%	
Other Funds (Estimated Ending Balance)			Other Funds (Estimated Ending Balance)		
Fund 14-Deferred Maintenance	\$	215,335	Fund 14-Deferred Maintenance	\$	265,585
Fund 20 - Retiree Health OPEB	\$	1,260,060	Fund 20 - Retiree Health OPEB	\$	1,295,060
Unfunded Liability: \$2,639,119			Unfunded Liability: \$2,639,119		
Fund 25-Capital Fac - Dev Fees	\$	82,326	Fund 25-Capital Fac - Dev Fees	\$	87,826

The projection demonstrates that 2026-27 and 2027-28 will meet the required reserves and end with a **Positive** Ending Fund Balance. The District is projecting a General Fund Reserve of 32.85% in 2026-27 and 32.04% in 2027-28.

FINAL COMMENT:

Based on the information provided to you in the 2025-26 Adopted Budget, the recommendation to the Board is to adopt a positive certification.

2025-2026
Adopted Budget

General Fund (Fund 01)

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

			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	6,764,355.00	0.00	6,764,355.00	7,053,541.00	0.00	7,053,541.00	4.3%
2) Federal Revenue		8100-8299	0.00	66,938.00	66,938.00	0.00	57,110.00	57,110.00	-14.7%
3) Other State Revenue		8300-8599	117,599.00	577,336.00	694,935.00	115,083.00	591,483.00	706,566.00	1.7%
4) Other Local Revenue		8600-8799	1,989,212.00	1,721,172.00	3,710,384.00	1,905,395.00	1,738,119.00	3,643,514.00	-1.8%
5) TOTAL, REVENUES			8,871,166.00	2,365,446.00	11,236,612.00	9,074,019.00	2,386,712.00	11,460,731.00	2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,698,327.00	1,218,844.00	4,917,171.00	3,693,358.00	1,312,043.00	5,005,401.00	1.8%
2) Classified Salaries		2000-2999	923,616.00	434,847.00	1,358,463.00	972,130.40	459,413.29	1,431,543.69	5.4%
3) Employee Benefits		3000-3999	1,708,948.00	948,565.85	2,657,513.85	1,801,384.73	1,019,928.99	2,821,313.72	6.2%
4) Books and Supplies		4000-4999	144,556.00	179,239.94	323,795.94	145,802.00	150,691.00	296,493.00	-8.4%
5) Services and Other Operating Expenditures		5000-5999	640,233.00	757,588.33	1,397,821.33	656,768.00	772,300.00	1,429,068.00	2.2%
6) Capital Outlay		6000-6999	5,775.00	323,567.00	329,342.00	0.00	220,000.00	220,000.00	-33.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	42,268.00	42,268.00	0.00	92,500.00	92,500.00	118.8%
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			7,121,455.00	3,904,920.12	11,026,375.12	7,269,443.13	4,026,876.28	11,296,319.41	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,749,711.00	(1,539,474.12)	210,236.88	1,804,575.87	(1,640,164.28)	164,411.59	-21.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,239.00	0.00	40,239.00	45,823.00	0.00	45,823.00	13.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,414,359.00)	1,414,359.00	0.00	(1,663,681.43)	1,663,681.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,454,598.00)	1,414,359.00	(40,239.00)	(1,709,504.43)	1,663,681.43	(45,823.00)	13.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			295,113.00	(125,115.12)	169,997.88	95,071.44	23,517.15	118,588.59	-30.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,576,441.29	564,396.83	4,140,838.12	3,871,554.29	439,281.71	4,310,836.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			3,576,441.29	564,396.83	4,140,838.12	3,871,554.29	439,281.71	4,310,836.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,576,441.29	564,396.83	4,140,838.12	3,871,554.29	439,281.71	4,310,836.00	4.1%
2) Ending Balance, June 30 (E + F1e)			3,871,554.29	439,281.71	4,310,836.00	3,966,625.73	462,798.86	4,429,424.59	2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,519.00	0.00	3,519.00	3,519.00	0.00	3,519.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	439,281.71	439,281.71	0.00	462,798.86	462,798.86	5.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,424,120.29	0.00	3,424,120.29	3,508,170.73	0.00	3,508,170.73	2.5%
Board Reserve for Community Funded Uncertainties	0000	9780	2,778,394.31		2,778,394.31			0.00	
Board Reserve for Community Funded Uncertainties	1100	9780	645,725.98		645,725.98			0.00	
Board Reserve for Community Funded Uncertainties	0000	9780			0.00	2,816,886.75		2,816,886.75	
Board Reserve for Community Funded Uncertainties	1100	9780			0.00	691,283.98		691,283.98	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	442,665.00	0.00	442,665.00	453,686.00	0.00	453,686.00	2.5%
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	4,540,239.24	(418,163.98)	4,122,075.26				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,250.00	0.00	1,250.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	60,369.00	60,369.00				
5) Due from Other Funds		9310	50,000.00	0.00	50,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,519.00	0.00	3,519.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,595,008.24	(357,794.98)	4,237,213.26				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	201,654.14	(15.84)	201,638.30				
2) Due to Grantor Governments		9590	0.00	69,950.00	69,950.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	92,192.00	92,192.00				
6) TOTAL, LIABILITIES			201,654.14	162,126.16	363,780.30				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			4,393,354.10	(519,921.14)	3,873,432.96				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	185,455.00	0.00	185,455.00	185,455.00	0.00	185,455.00	0.0%
Education Protection Account State Aid - Current Year		8012	68,056.00	0.00	68,056.00	66,302.00	0.00	66,302.00	-2.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	21,278.00	0.00	21,278.00	21,278.00	0.00	21,278.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

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

Description			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)	
Secured Roll Taxes		8041	6,432,705.00	0.00	6,432,705.00	6,731,183.00	0.00	6,731,183.00	4.6%
Unsecured Roll Taxes		8042	110,320.00	0.00	110,320.00	110,320.00	0.00	110,320.00	0.0%
Prior Years' Taxes		8043	7,277.00	0.00	7,277.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,825,091.00	0.00	6,825,091.00	7,114,538.00	0.00	7,114,538.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(50,000.00)		(50,000.00)	(50,000.00)		(50,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(10,736.00)	0.00	(10,736.00)	(10,997.00)	0.00	(10,997.00)	2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,764,355.00	0.00	6,764,355.00	7,053,541.00	0.00	7,053,541.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	40,242.00	40,242.00	0.00	40,494.00	40,494.00	0.6%
Special Education Discretionary Grants		8182	0.00	4,303.00	4,303.00	0.00	4,223.00	4,223.00	-1.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,855.00	7,855.00		7,855.00	7,855.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		4,538.00	4,538.00		4,538.00	4,538.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	66,938.00	66,938.00	0.00	57,110.00	57,110.00	-14.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		4,001.00	4,001.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,723.00	0.00	12,723.00	12,731.00	0.00	12,731.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	67,082.00	30,118.00	97,200.00	64,558.00	27,716.00	92,274.00	-5.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		50,000.00	50,000.00		50,000.00	50,000.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		37,945.00	37,945.00		37,951.00	37,951.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,794.00	455,272.00	493,066.00	37,794.00	475,816.00	513,610.00	4.2%
TOTAL, OTHER STATE REVENUE			117,599.00	577,336.00	694,935.00	115,083.00	591,483.00	706,566.00	1.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,312,323.00	1,312,323.00	0.00	1,351,693.00	1,351,693.00	3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	0.00	15,000.00	14,000.00	0.00	14,000.00	-6.7%
Interest		8660	155,000.00	0.00	155,000.00	75,000.00	0.00	75,000.00	-51.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	400.00	0.00	400.00	400.00	0.00	400.00	0.0%
Other Local Revenue									

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

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,799,317.00	183,250.00	1,982,567.00	1,796,500.00	158,000.00	1,954,500.00	-1.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	19,495.00	0.00	19,495.00	19,495.00	0.00	19,495.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		225,599.00	225,599.00		228,426.00	228,426.00	1.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,989,212.00	1,721,172.00	3,710,384.00	1,905,395.00	1,738,119.00	3,643,514.00	-1.8%
TOTAL, REVENUES			8,871,166.00	2,365,446.00	11,236,612.00	9,074,019.00	2,386,712.00	11,460,731.00	2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,911,401.00	771,942.00	3,683,343.00	2,865,438.00	863,358.00	3,728,796.00	1.2%
Certificated Pupil Support Salaries		1200	239,999.00	367,307.00	607,306.00	256,899.00	383,185.00	640,084.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	546,927.00	59,595.00	606,522.00	571,021.00	45,500.00	616,521.00	1.6%
Other Certificated Salaries		1900	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,698,327.00	1,218,844.00	4,917,171.00	3,693,358.00	1,312,043.00	5,005,401.00	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	7,000.00	334,162.00	341,162.00	5,000.00	355,195.05	360,195.05	5.6%
Classified Support Salaries		2200	287,149.00	0.00	287,149.00	303,866.56	0.00	303,866.56	5.8%
Classified Supervisors' and Administrators' Salaries		2300	249,664.00	0.00	249,664.00	263,857.50	0.00	263,857.50	5.7%
Clerical, Technical and Office Salaries		2400	324,710.00	0.00	324,710.00	341,692.24	0.00	341,692.24	5.2%
Other Classified Salaries		2900	55,093.00	100,685.00	155,778.00	57,714.10	104,218.24	161,932.34	4.0%
TOTAL, CLASSIFIED SALARIES			923,616.00	434,847.00	1,358,463.00	972,130.40	459,413.29	1,431,543.69	5.4%

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

			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							
EMPLOYEE BENEFITS									
STRS		3101-3102	668,046.00	652,814.00	1,320,860.00	681,869.03	691,617.07	1,373,486.10	4.0%
PERS		3201-3202	272,725.00	111,328.00	384,053.00	291,825.81	108,937.39	400,763.20	4.4%
OASDI/Medicare/Alternative		3301-3302	122,894.00	51,197.00	174,091.00	120,843.50	52,454.70	173,298.20	-0.5%
Health and Welfare Benefits		3401-3402	489,782.00	120,515.00	610,297.00	533,765.55	153,395.33	687,160.88	12.6%
Unemployment Insurance		3501-3502	2,262.00	843.00	3,105.00	2,332.66	867.79	3,200.45	3.1%
Workers' Compensation		3601-3602	31,865.00	11,868.85	43,733.85	33,902.18	12,656.71	46,558.89	6.5%
OPEB, Allocated		3701-3702	121,374.00	0.00	121,374.00	136,846.00	0.00	136,846.00	12.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,708,948.00	948,565.85	2,657,513.85	1,801,384.73	1,019,928.99	2,821,313.72	6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	2,500.00	3,000.00	500.00	2,500.00	3,000.00	0.0%
Materials and Supplies		4300	133,056.00	164,179.46	297,235.46	134,302.00	148,191.00	282,493.00	-5.0%
Noncapitalized Equipment		4400	11,000.00	12,560.48	23,560.48	11,000.00	0.00	11,000.00	-53.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			144,556.00	179,239.94	323,795.94	145,802.00	150,691.00	296,493.00	-8.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	56,764.00	0.00	56,764.00	56,764.00	79,194.00	135,958.00	139.5%
Travel and Conferences		5200	12,750.00	3,900.00	16,650.00	8,750.00	11,400.00	20,150.00	21.0%
Dues and Memberships		5300	23,750.00	0.00	23,750.00	25,250.00	0.00	25,250.00	6.3%
Insurance		5400 - 5450	102,696.00	0.00	102,696.00	110,600.00	0.00	110,600.00	7.7%
Operations and Housekeeping Services		5500	105,000.00	0.00	105,000.00	102,500.00	0.00	102,500.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,923.00	23,187.00	140,110.00	117,500.00	15,000.00	132,500.00	-5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	199,150.00	730,501.33	929,651.33	212,804.00	666,706.00	879,510.00	-5.4%
Communications		5900	23,200.00	0.00	23,200.00	22,600.00	0.00	22,600.00	-2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			640,233.00	757,588.33	1,397,821.33	656,768.00	772,300.00	1,429,068.00	2.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	0.00	298,567.00	298,567.00	0.00	220,000.00	220,000.00	-26.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,775.00	25,000.00	30,775.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,775.00	323,567.00	329,342.00	0.00	220,000.00	220,000.00	-33.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	42,268.00	42,268.00	0.00	92,500.00	92,500.00	118.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	42,268.00	42,268.00	0.00	92,500.00	92,500.00	118.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,121,455.00	3,904,920.12	11,026,375.12	7,269,443.13	4,026,876.28	11,296,319.41	2.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	40,239.00	0.00	40,239.00	45,823.00	0.00	45,823.00	13.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,239.00	0.00	40,239.00	45,823.00	0.00	45,823.00	13.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,414,359.00)	1,414,359.00	0.00	(1,663,681.43)	1,663,681.43	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,414,359.00)	1,414,359.00	0.00	(1,663,681.43)	1,663,681.43	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,454,598.00)	1,414,359.00	(40,239.00)	(1,709,504.43)	1,663,681.43	(45,823.00)	13.9%

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

			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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	6,764,355.00	0.00	6,764,355.00	7,053,541.00	0.00	7,053,541.00	4.3%
2) Federal Revenue		8100-8299	0.00	66,938.00	66,938.00	0.00	57,110.00	57,110.00	-14.7%
3) Other State Revenue		8300-8599	117,599.00	577,336.00	694,935.00	115,083.00	591,483.00	706,566.00	1.7%
4) Other Local Revenue		8600-8799	1,989,212.00	1,721,172.00	3,710,384.00	1,905,395.00	1,738,119.00	3,643,514.00	-1.8%
5) TOTAL, REVENUES			8,871,166.00	2,365,446.00	11,236,612.00	9,074,019.00	2,386,712.00	11,460,731.00	2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,970,518.00	2,524,473.06	6,494,991.06	4,096,408.24	2,611,934.64	6,708,342.88	3.3%
2) Instruction - Related Services	2000-2999		814,968.00	659,840.16	1,474,808.16	848,236.40	657,135.74	1,505,372.14	2.1%
3) Pupil Services	3000-3999		379,247.00	269,807.90	649,054.90	400,204.58	368,490.90	768,695.48	18.4%
4) Ancillary Services	4000-4999		0.00	33,701.00	33,701.00	0.00	32,261.00	32,261.00	-4.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,217,809.00	1,500.00	1,219,309.00	1,156,578.75	1,650.00	1,158,228.75	-5.0%
8) Plant Services	8000-8999		738,913.00	373,330.00	1,112,243.00	768,015.16	262,904.00	1,030,919.16	-7.3%
9) Other Outgo	9000-9999		0.00	42,268.00	42,268.00	0.00	92,500.00	92,500.00	118.8%
10) TOTAL, EXPENDITURES			7,121,455.00	3,904,920.12	11,026,375.12	7,269,443.13	4,026,876.28	11,296,319.41	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,749,711.00	(1,539,474.12)	210,236.88	1,804,575.87	(1,640,164.28)	164,411.59	-21.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	40,239.00	0.00	40,239.00	45,823.00	0.00	45,823.00	13.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,414,359.00)	1,414,359.00	0.00	(1,663,681.43)	1,663,681.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,454,598.00)	1,414,359.00	(40,239.00)	(1,709,504.43)	1,663,681.43	(45,823.00)	13.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			295,113.00	(125,115.12)	169,997.88	95,071.44	23,517.15	118,588.59	-30.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,576,441.29	564,396.83	4,140,838.12	3,871,554.29	439,281.71	4,310,836.00	4.1%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,576,441.29	564,396.83	4,140,838.12	3,871,554.29	439,281.71	4,310,836.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,576,441.29	564,396.83	4,140,838.12	3,871,554.29	439,281.71	4,310,836.00	4.1%
2) Ending Balance, June 30 (E + F1e)			3,871,554.29	439,281.71	4,310,836.00	3,966,625.73	462,798.86	4,429,424.59	2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,519.00	0.00	3,519.00	3,519.00	0.00	3,519.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	439,281.71	439,281.71	0.00	462,798.86	462,798.86	5.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,424,120.29	0.00	3,424,120.29	3,508,170.73	0.00	3,508,170.73	2.5%
Board Reserve for Community Funded Uncertainties	0000	9780	2,778,394.31		2,778,394.31			0.00	
Board Reserve for Community Funded Uncertainties	1100	9780	645,725.98		645,725.98			0.00	
Board Reserve for Community Funded Uncertainties	0000	9780			0.00	2,816,886.75		2,816,886.75	
Board Reserve for Community Funded Uncertainties	1100	9780			0.00	691,283.98		691,283.98	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	442,665.00	0.00	442,665.00	453,686.00	0.00	453,686.00	2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25		2025-26
		Estimated	Actuals	Budget
2600	Expanded Learning Opportunities Program	50,000.00		100,000.00
6300	Lottery: Instructional Materials	91,920.71		84,636.71
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	29,781.00		29,781.00
7810	Other Restricted State	2,244.00		0.00
9010	Other Restricted Local	265,336.00		248,381.15
Total, Restricted Balance		439,281.71		462,798.86

2025-2026
Adopted Budget

Other Operating Funds

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	12,000.00	12,000.00	0.0%
3) Other State Revenue		8300-8599	95,000.00	95,000.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	1,000.00	-66.7%
5) TOTAL, REVENUES			110,000.00	108,000.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,770.00	34,462.73	8.5%
3) Employee Benefits		3000-3999	11,269.00	12,160.35	7.9%
4) Books and Supplies		4000-4999	102,500.00	102,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,700.00	4,700.00	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			150,239.00	153,823.08	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,239.00)	(45,823.08)	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,239.00	45,823.00	13.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,239.00	45,823.00	13.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(0.08)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	348.00	348.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348.00	348.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348.00	348.00	0.0%
2) Ending Balance, June 30 (E + F1e)			348.00	347.92	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	348.00	348.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.08)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,176.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
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
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			21,176.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	50,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			50,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(28,823.23)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,000.00	12,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,000.00	12,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	95,000.00	95,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			95,000.00	95,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	1,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	1,000.00	-66.7%
TOTAL, REVENUES			110,000.00	108,000.00	-1.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	31,770.00	34,462.73	8.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			31,770.00	34,462.73	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,594.00	9,239.46	7.5%
OASDI/Medicare/Alternative		3301-3302	2,431.00	2,636.40	8.4%
Health and Welfare Benefits		3401-3402	11.00	16.72	52.0%
Unemployment Insurance		3501-3502	16.00	17.23	7.7%
Workers' Compensation		3601-3602	217.00	250.54	15.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,269.00	12,160.35	7.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	100,500.00	100,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,500.00	102,500.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,700.00	4,700.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,700.00	4,700.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			150,239.00	153,823.08	2.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	40,239.00	45,823.00	13.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,239.00	45,823.00	13.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			40,239.00	45,823.00	13.9%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,000.00	12,000.00	0.0%
3) Other State Revenue		8300-8599	95,000.00	95,000.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	1,000.00	-66.7%
5) TOTAL, REVENUES			110,000.00	108,000.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		150,239.00	153,823.08	2.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			150,239.00	153,823.08	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,239.00)	(45,823.08)	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	40,239.00	45,823.00	13.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,239.00	45,823.00	13.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(0.08)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	348.00	348.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348.00	348.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348.00	348.00	0.0%
2) Ending Balance, June 30 (E + F1e)			348.00	347.92	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	348.00	348.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.08)	New

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	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	45,000.00	250.00	-99.4%
5) TOTAL, REVENUES			95,000.00	50,250.00	-47.1%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	900,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			900,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(805,000.00)	50,250.00	-106.2%
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)			(805,000.00)	50,250.00	-106.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	919,835.20	114,835.20	-87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			919,835.20	114,835.20	-87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			919,835.20	114,835.20	-87.5%
2) Ending Balance, June 30 (E + F1e)			114,835.20	165,085.20	43.8%
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	114,835.20	165,085.20	43.8%
Reserve for Deferred Maintenance	0000	9760	114,835.20		
Reserve for Deferred Maintenance	0000	9760		165,085.20	
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	835,940.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			835,940.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			835,940.30		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	50,000.00	50,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,000.00	50,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	45,000.00	250.00	-99.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	250.00	-99.4%
TOTAL, REVENUES			95,000.00	50,250.00	-47.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	900,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			900,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			900,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	50,000.00	50,000.00	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	45,000.00	250.00	-99.4%
5) TOTAL, REVENUES			95,000.00	50,250.00	-47.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		900,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			900,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(805,000.00)	50,250.00	-106.2%
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)			(805,000.00)	50,250.00	-106.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	919,835.20	114,835.20	-87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			919,835.20	114,835.20	-87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			919,835.20	114,835.20	-87.5%
2) Ending Balance, June 30 (E + F1e)			114,835.20	165,085.20	43.8%
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 (by Resource/Object)		9760	114,835.20	165,085.20	43.8%
Reserve for Deferred Maintenance	0000	9760	114,835.20		
Reserve for Deferred Maintenance	0000	9760		165,085.20	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	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	70,000.00	35,000.00	-50.0%
5) TOTAL, REVENUES			70,000.00	35,000.00	-50.0%
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)			70,000.00	35,000.00	-50.0%
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)			70,000.00	35,000.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,120,059.68	1,190,059.68	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,120,059.68	1,190,059.68	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,120,059.68	1,190,059.68	6.2%
2) Ending Balance, June 30 (E + F1e)			1,190,059.68	1,225,059.68	2.9%
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	1,190,059.68	1,225,059.68	2.9%
Reserve for OPEB	0000	9760	1,190,059.68		
Reserve for OPEB	0000	9760		1,225,059.68	
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	1,146,942.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,146,942.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			1,146,942.68		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	70,000.00	35,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	35,000.00	-50.0%
TOTAL, REVENUES			70,000.00	35,000.00	-50.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	35,000.00	-50.0%
5) TOTAL, REVENUES			70,000.00	35,000.00	-50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,000.00	35,000.00	-50.0%
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)			70,000.00	35,000.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,120,059.68	1,190,059.68	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,120,059.68	1,190,059.68	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,120,059.68	1,190,059.68	6.2%
2) Ending Balance, June 30 (E + F1e)			1,190,059.68	1,225,059.68	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,190,059.68	1,225,059.68	2.9%
Reserve for OPEB	0000	9760	1,190,059.68		
Reserve for OPEB	0000	9760		1,225,059.68	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	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	23,000.00	21,000.00	-8.7%
5) TOTAL, REVENUES			23,000.00	21,000.00	-8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,000.00	21,000.00	-8.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,000.00	21,000.00	-8.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,826.04	55,826.04	70.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,826.04	55,826.04	70.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,826.04	55,826.04	70.1%
2) Ending Balance, June 30 (E + F1e)			55,826.04	76,826.04	37.6%
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	54,354.04	75,354.04	38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,472.00	1,472.00	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	40,554.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
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
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			40,554.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			40,554.30		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	1,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	20,000.00	20,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,000.00	21,000.00	-8.7%
TOTAL, REVENUES			23,000.00	21,000.00	-8.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,000.00	21,000.00	-8.7%
5) TOTAL, REVENUES			23,000.00	21,000.00	-8.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			23,000.00	21,000.00	-8.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,000.00	21,000.00	-8.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,826.04	55,826.04	70.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,826.04	55,826.04	70.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,826.04	55,826.04	70.1%
2) Ending Balance, June 30 (E + F1e)			55,826.04	76,826.04	37.6%
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	54,354.04	75,354.04	38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,472.00	1,472.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	54,354.04	75,354.04
Total, Restricted Balance		54,354.04	75,354.04

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	1,537,864.76	1,537,864.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,537,864.76	1,537,864.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,537,864.76	1,537,864.76	0.0%
2) Ending Balance, June 30 (E + F1e)			1,537,864.76	1,537,864.76	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	1,537,864.76	1,537,864.76	0.0%
GO Bond Repayment Proceeds	0000	9760	1,537,864.76		
GO Bond Repayment Proceeds	0000	9760		1,537,864.76	
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	1,515,250.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,515,250.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,515,250.76		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			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	1,537,864.76	1,537,864.76	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,537,864.76	1,537,864.76	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,537,864.76	1,537,864.76	0.0%
2) Ending Balance, June 30 (E + F1e)			1,537,864.76	1,537,864.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,537,864.76	1,537,864.76	0.0%
GO Bond Repayment Proceeds	0000	9760	1,537,864.76		
GO Bond Repayment Proceeds	0000	9760		1,537,864.76	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	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	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	2,505,663.81	2,505,663.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,505,663.81	2,505,663.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,505,663.81	2,505,663.81	0.0%
2) Ending Balance, June 30 (E + F1e)			2,505,663.81	2,505,663.81	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	2,505,663.81	2,505,663.81	0.0%
GO Bond Repayment Proceeds	0000	9760	2,505,663.81		
GO Bond Repayment Proceeds	0000	9760		2,505,663.81	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	2,505,663.81		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,505,663.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,505,663.81		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			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	2,505,663.81	2,505,663.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,505,663.81	2,505,663.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,505,663.81	2,505,663.81	0.0%
2) Ending Balance, June 30 (E + F1e)			2,505,663.81	2,505,663.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,505,663.81	2,505,663.81	0.0%
GO Bond Repayment Proceeds	0000	9760	2,505,663.81		
GO Bond Repayment Proceeds	0000	9760		2,505,663.81	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

2025-2026
Adopted Budget

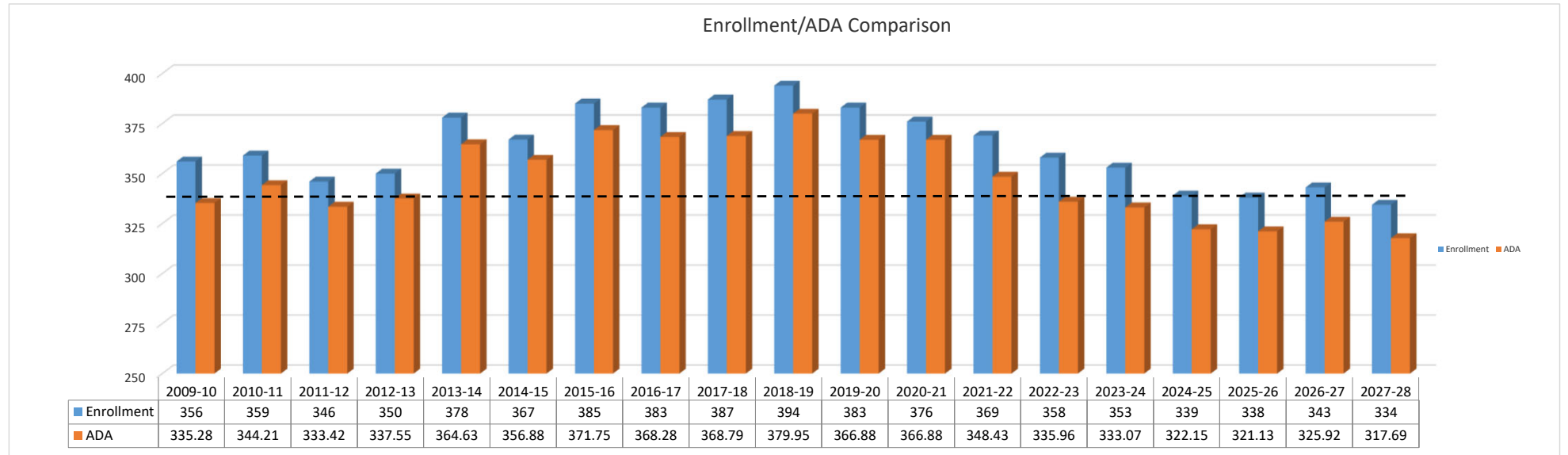
Supplemental Forms

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)	323.27	323.27	340.28	322.25	322.25	331.51
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)	323.27	323.27	340.28	322.25	322.25	331.51
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	323.27	323.27	340.28	322.25	322.25	331.51
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
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)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Fiscal Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Grade Level	CBEDS Enrollment																		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected
K	28	39	39	39	49	38	46	27	30	46	25	41	31	38	32	35	35	35	35
1	44	35	42	38	40	47	35	50	31	31	50	28	43	31	42	36	36	38	38
2	29	43	41	46	44	41	51	40	55	34	33	48	28	47	32	43	38	38	40
3	37	29	40	39	52	42	44	53	41	57	37	32	49	31	46	30	41	39	39
4	41	41	23	42	44	54	43	48	56	40	55	34	36	49	34	46	31	42	41
5	47	37	37	22	44	41	57	39	45	56	42	55	34	36	49	34	42	30	41
6	47	49	38	41	24	41	42	48	38	45	58	38	50	33	33	49	32	40	29
7	45	43	45	36	43	24	44	41	47	38	44	58	39	53	33	33	49	32	40
8	38	43	41	47	38	39	23	37	44	47	39	42	59	40	52	33	34	49	32
Growth/(Decline)		0.8%	-3.6%	1.2%	8.0%	-2.9%	4.9%	-0.5%	1.0%	1.8%	-2.8%	-1.8%	-1.9%	-3.0%	-1.4%	-4.0%	-0.3%	1.2%	-1.1%
Total Enrollment/ Projection	356	359	346	350	378	367	385	383	387	394	383	376	369	358	353	339	338	343	334
Total ADA/Projection (P-2)	335.28	344.21	333.42	337.55	364.63	356.88	371.75	368.28	368.79	379.95	366.88	366.88	348.43	335.96	333.07	322.15	321.13	325.92	317.69
Enrollment to ADA %	94.2%	95.9%	96.4%	96.4%	96.5%	97.2%	96.6%	96.2%	95.3%	96.4%	95.8%		94.4%	93.8%	94.4%	95.0%	95.0%	95.0%	95.0%
Enrollment Change Yr Over Yr		3	-13	4	28	-11	18	-2	4	7	-11	-7	-7	-11	-5	-14	-1	5	-8
ADA Change Yr Over Yr		8.93	-10.79	4.1	27.1	-7.8	14.9	-3.5	0.5	11.2	-13.1	0.0	-18.5	-12.5	-2.9	-10.9	-1.0	4.8	-8.2



Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,066,614.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	66,938.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	329,342.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	40,239.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				369,581.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	40,239.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,670,334.12
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				323.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				33,007.50
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			10,546,036.89	31,506.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			10,546,036.89	31,506.10
B. Required effort (Line A.2 times 90%)			9,491,433.20	28,355.49
C. Current year expenditures (Line I.E and Line II.B)			10,670,334.12	33,007.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

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

21 65433 0000000
Form SIAA
G8BAUNF9PT(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	40,239.00		
Fund Reconciliation							50,000.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					40,239.00	0.00		
Fund Reconciliation							0.00	50,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

21 65433 0000000
Form SIAA
G8BAUNF9PT(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	40,239.00	40,239.00	50,000.00	50,000.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,823.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	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					45,823.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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
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	0.00	0.00	0.00	0.00	45,823.00	45,823.00		

2025-2026
Adopted Budget

Local Control Funding Formula (LCFF)

Ross Elementary (65433) - 2025-2026 First Draft Adopted Budget				v.25.2b		4/9/2025		CY
LOCAL CONTROL FUNDING FORMULA								2024-25
LCFF ENTITLEMENT CALCULATION								
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	1.07%		0.00%		0.76%		0.76%	
	3PY Average							
	ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	141.02	\$ 10,025	\$ 1,043	\$ 17	\$ -	\$ 1,563,181		
Grades 4-6	112.95	10,177		15	-	1,151,239		
Grades 7-8	86.31	10,478		16	-	905,731		
Grades 9-12	-	12,144	316	19	-	-		
Subtract Necessary Small School ADA and Funding	-	-	-			-		
Total Base, Supplemental, and Concentration Grant		\$ 3,467,574	\$ 147,083	\$ 5,494	\$ -	\$ 3,620,151		
NSS Allowance		-				-		
TOTAL BASE	340.28	\$ 3,467,574	\$ 147,083	\$ 5,494	\$ -	\$ 3,620,151		
ADD ONS:								
Targeted Instructional Improvement Block Grant							\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)							66,360	
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	\$ 3,077.00			-	
ECONOMIC RECOVERY TARGET PAYMENT							36,630	
LCFF Entitlement Before Adjustments							\$ 3,723,141	
Miscellaneous Adjustments							-	
ADJUSTED LCFF ENTITLEMENT							\$ 3,723,141	
Local Revenue (including RDA)							(6,560,844)	
Gross State Aid							\$ -	
Education Protection Account Entitlement							(68,056)	
Net State Aid							\$ -	
MINIMUM STATE AID CALCULATION								
		12-13 Rate	2024-25 ADA	Minimum State Aid				
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,077.65	340.28	\$ 1,727,823				
2012-13 NSS Allowance (deficit)		\$ -		-				
Minimum State Aid Adjustments				-				
Less Current Year Property Taxes/In-Lieu				(6,560,844)				
Less Education Protection Account Entitlement				(68,056)				
Subtotal State Aid for Historical RL/Charter General BG				\$ -				
Categorical Minimum State Aid				185,455				
Charter School Categorical Block Grant adjusted for ADA		-	-	-				
Minimum State Aid Guarantee Before Proration Factor				\$ 185,455				
Proration Factor				0.00%				
Minimum State Aid Guarantee				\$ 185,455				
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement				-				
Minimum State Aid plus Property Taxes including RDA				-				
Offset				-				
Minimum State Aid Prior to Offset				-				
Total Minimum State Aid with Offset				-				
State Aid Before Additional State Aid				\$ 185,455				
ADDITIONAL STATE AID				\$ 185,455				
LCFF State Aid, Adjusted for Minimum State Aid Guarantee				\$ 185,455				
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier								\$ 3,723,141
Change Over Prior Year		-2.24%	(85,386)					
LCFF Entitlement Per ADA (excluding Categorical MSA)				10,941				
Per-ADA Change Over Prior Year		1.29%	139					
Basic Aid Status (school districts only)								Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES								
			Increase	2024-25				
State Aid		0.00%	-	\$ 185,455				
Education Protection Account				68,056				
Property Taxes Net of In-Lieu Transfers		4.43%	278,236	6,560,844				
Charter In-Lieu Taxes		0.00%	-	-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.26%	278,236	\$ 6,814,355				

Ross Elementary (65433) - 2025-2026 First Draft Adopted Budget										v.25.2b		CY1		v.25.2b		CY2																	
LOCAL CONTROL FUNDING FORMULA										2025-26						2026-27																	
LCFF ENTITLEMENT CALCULATION																																	
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage													
Calculation Factors										2.43%		0.00%		0.77%		0.77%		3.52%		0.00%		0.88%		0.88%									
										3PY Average						Current Year																	
										ADA		Base		Grade Span		Supplemental		Concentration		Total		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										138.53	\$	10,269	\$	1,068	\$	17	\$	-	\$	1,572,934	142.66	\$	10,630	\$	1,106	\$	21	\$	-	\$	1,677,205		
Grades 4-6										116.37		10,424				16		-	1,214,909	106.50		10,791				19		-	1,151,265				
Grades 7-8										76.61		10,733				17		-	823,521	77.88		11,111				20		-	866,848				
Grades 9-12										-		12,439		323		20		-	-	-		12,877		335		23		-	-				
Subtract Necessary Small School ADA and Funding										-		-		-		-		-	-		-		-		-		-		-				
Total Base, Supplemental, and Concentration Grant											\$	3,457,861	\$	147,950	\$	5,553	\$	-	\$	3,611,364		\$	3,531,043	\$	157,782	\$	6,493	\$	-	\$	3,695,318		
NSS Allowance												-									-												
TOTAL BASE										331.51	\$	3,457,861	\$	147,950	\$	5,553	\$	-	\$	3,611,364	327.04	\$	3,531,043	\$	157,782	\$	6,493	\$	-	\$	3,695,318		
ADD ONS:																																	
Targeted Instructional Improvement Block Grant																				\$ -													
Home-to-School Transportation (COLA added commencing 2023-24)																				67,973													
Small School District Bus Replacement Program (COLA added commencing 2023-24)																																	
Transitional Kindergarten (Commencing 2022-23)										TK ADA	-	TK Add-on rate	\$	3,152.00					-	TK ADA	-	TK Add-on rate	\$	3,263.00					-				
ECONOMIC RECOVERY TARGET PAYMENT																				36,630													
LCFF Entitlement Before Adjustments																				\$ 3,715,967													
Miscellaneous Adjustments																				-													
ADJUSTED LCFF ENTITLEMENT																				\$ 3,715,967													
Local Revenue (including RDA)																				(6,851,784)													
Gross State Aid																				\$ -													
Education Protection Account Entitlement																				(66,302)													
Net State Aid																				\$ -													
MINIMUM STATE AID CALCULATION																																	
										12-13 Rate		2025-26 ADA		Minimum State Aid		12-13 Rate		2026-27 ADA		Minimum State Aid													
2012-13 RL/Charter Gen BG adjusted for ADA										\$ 5,077.65		331.51		\$ 1,683,292		\$ 5,077.65		327.04		\$ 1,660,595													
2012-13 NSS Allowance (deficited)										\$ -				-		\$ -				-													
Minimum State Aid Adjustments																				-													
Less Current Year Property Taxes/In-Lieu																				(6,851,784)													
Less Education Protection Account Entitlement																				(66,302)													
Subtotal State Aid for Historical RL/Charter General BG																				\$ -													
Categorical Minimum State Aid																				185,455													
Charter School Categorical Block Grant adjusted for ADA																				-													
Minimum State Aid Guarantee Before Proration Factor																				\$ 185,455													
Proration Factor																				0.00%													
Minimum State Aid Guarantee																				\$ 185,455													
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																	
LCFF Entitlement																				-													
Minimum State Aid plus Property Taxes including RDA																				-													
Offset																				-													
Minimum State Aid Prior to Offset																				-													
Total Minimum State Aid with Offset																				-													
State Aid Before Additional State Aid																				\$ 185,455													
ADDITIONAL STATE AID																				\$ 185,455													
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 185,455													
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler																				\$ 3,715,967													
Change Over Prior Year										-0.19%		(7,174)				2.32%		86,347															
LCFF Entitlement Per ADA (excluding Categorical MSA)																				11,209													
Per-ADA Change Over Prior Year										2.45%		268				3.72%		417															
Basic Aid Status (school districts only)																				Basic Aid													
LCFF SOURCES INCLUDING EXCESS TAXES																																	
										Increase		2025-26		Increase		2026-27																	
State Aid										0.00%		-		\$ 185,455		0.00%		-		\$ 185,455													
Education Protection Account																				66,302													
Property Taxes Net of In-Lieu Transfers										4.43%		290,940		6,851,784		3.92%		268,860		7,120,644													
Charter In-Lieu Taxes										0.00%		-		-		0.00%		-		-													
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										4.27%		290,940		\$ 7,103,541		3.78%		268,860		\$ 7,371,507													

Ross Elementary (65433) - 2025-2026 First Draft Adopted Budget				v.25.2b		CY3	
LOCAL CONTROL FUNDING FORMULA							2027-28
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	3.63%		0.00%		0.88% 0.88%		
	Prior Year ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	142.66	\$ 11,016	\$ 1,146	\$ 21	\$ -	\$ 1,738,085	
Grades 4-6	106.50	11,183		20	-	1,193,086	
Grades 7-8	77.88	11,514		20	-	898,288	
Grades 9-12	-	13,344	347	24	-	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 3,659,243	\$ 163,488	\$ 6,728	\$ -	\$ 3,829,459	
NSS Allowance		-				-	
TOTAL BASE	327.04	\$ 3,659,243	\$ 163,488	\$ 6,728	\$ -	\$ 3,829,459	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						72,920	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	\$ 3,381.00		-	
ECONOMIC RECOVERY TARGET PAYMENT						36,630	
LCFF Entitlement Before Adjustments						\$ 3,939,009	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$ 3,939,009	
Local Revenue (including RDA)						(7,400,248)	
Gross State Aid						\$ -	
Education Protection Account Entitlement						(65,408)	
Net State Aid						\$ -	
MINIMUM STATE AID CALCULATION							
		12-13 Rate	2027-28 ADA	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,077.65	327.04	\$ 1,660,595			
2012-13 NSS Allowance (deficit)		\$ -		-			
Minimum State Aid Adjustments				-			
Less Current Year Property Taxes/In-Lieu				(7,400,248)			
Less Education Protection Account Entitlement				(65,408)			
Subtotal State Aid for Historical RL/Charter General BG				\$ -			
Categorical Minimum State Aid				185,455			
Charter School Categorical Block Grant adjusted for ADA		-	-	-			
Minimum State Aid Guarantee Before Proration Factor				\$ 185,455			
Proration Factor				0.00%			
Minimum State Aid Guarantee				\$ 185,455			
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement				-			
Minimum State Aid plus Property Taxes including RDA				-			
Offset				-			
Minimum State Aid Prior to Offset				-			
Total Minimum State Aid with Offset				-			
State Aid Before Additional State Aid				\$ 185,455			
ADDITIONAL STATE AID				\$ 185,455			
LCFF State Aid, Adjusted for Minimum State Aid Guarantee				\$ 185,455			
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier							\$ 3,939,009
Change Over Prior Year		3.60%	136,695				
LCFF Entitlement Per ADA (excluding Categorical MSA)				12,044			
Per-ADA Change Over Prior Year		3.60%	418				
Basic Aid Status (school districts only)				Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES							
			Increase	2027-28			
State Aid		0.00%	-	\$ 185,455			
Education Protection Account				65,408			
Property Taxes Net of In-Lieu Transfers		3.93%	279,604	7,400,248			
Charter In-Lieu Taxes		0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		3.79%	279,604	\$ 7,651,111			

LCFF CALCULATOR

65433

5 digit District code or 7 digit School code (from the CDS code)

NO

is this calculation for a new charter school? (select from drop down list)

District

Projection Type

4/9/2025

Projection Date

LEA: Ross Elementary

Projection Title: 2025-2026 First Draft Adopted Budget

Created by: Carol Slender

Email: cslender@rossbears.org

Phone:

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Ross Elementary (65433)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	5.07%	13.26%	8.22%	1.07%	2.43%	3.52%	3.63%	3.49%
Statutory COLA	1.70%	6.56%	8.22%	1.07%	2.43%	3.52%	3.63%	3.49%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,152	\$ 3,263	\$ 3,381	\$ 3,499
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	12.74780911%	21.98880689%	21.98880689%				
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	75.37156903%	12.84814107%	21.98880689%	21.98880689%				
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ross Elementary (65433)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
NEW CHARTER SCHOOLS		New Charter School Name:							
		Year that charter starts operation (select from drop down list): 2022-23							
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for In-lieu estimate							
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-4	TK (NEW beginning 2022-23)	-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Ross Elementary (65433)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 5,524,736	\$ 6,000,184	\$ 6,282,608	\$ 6,571,580	\$ 6,862,781	\$ 7,132,028	\$ 7,412,045	
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ (8,298)	\$ -	\$ (10,736)	\$ (10,997)	\$ (11,384)	\$ (11,797)	\$ -
	Total Local Revenue	\$ 5,524,736	\$ 5,991,886	\$ 6,282,608	\$ 6,560,844	\$ 6,851,784	\$ 7,120,644	\$ 7,400,248	\$ -
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	383	376						
A-1.1 / A-3.1	District Enrollment (first prior year)	376	369						
A-1 / A-3	District Enrollment	369	358	354	340	339	344	335	
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	1	-	-	-		
	Total Enrollment	369	358	355	340	339	344	335	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	4	5						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	5	4						
B-1 / B-3	District Unduplicated Pupil Count	4	3	2	3	3	3	3	
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	4	3	2	3	3	3	3	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	1.08%	0.84%	0.56%	0.88%	0.88%	0.87%	0.90%	0.00%
C-1	Unduplicated Pupil Percentage (%)	1.15%	1.09%	0.83%	0.76%	0.77%	0.88%	0.88%	0.00%

Ross Elementary (65433)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
(f) AVERAGE DAILY ATTENDANCE (ADA)										
ADA used for the Transitional Kindergarten Add-on ONLY:										
G-10	TK (Commencing in 2022-23)	-	-	-						
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.										
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)									
	Grades TK-3	142.76	136.53	143.76	135.30	142.46	142.66	144.42		
	Grades 4-6	113.81	111.90	109.77	124.08	99.71	106.50	105.25		
	Grades 7-8	91.86	87.53	79.54	62.77	78.96	76.76	68.02		
	Grades 9-12	-	-	-						
TOTAL CURRENT YEAR ADA		348.43	335.96	333.07	322.15	321.13	325.92	317.69	-	
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
	Grades TK-3	0.48	0.93	-						
	Grades 4-6	-	-	0.80	1.12	1.12				
	Grades 7-8	-	-	0.07			1.12	1.12		
	Grades 9-12	-	-	-						
TOTAL NPS-CDS (Annual)		0.48	0.93	0.87	1.12	1.12	1.12	1.12	-	
E-2, E-3	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
	DISTRICT TOTAL		348.91	336.89	333.94	323.27	322.25	327.04	318.81	-
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
	Grades TK-3	-	-	1.29						
	Grades 4-6	0.08	-	-						
	Grades 7-8	0.08	-	-						
	Grades 9-12	-	-	-						
	COUNTY TOTAL		0.16	-	1.29	-	-	-	-	-
	RATIO: District ADA-to-Enrollment		94.56%	94.10%	94.33%	95.08%	95.06%	95.07%	95.17%	0.00%
	RATIO: County ADA-to-Enrollment		0.00%	0.00%	129.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT										
If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.										
A-19	Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2021-22 ADA shift reported in 2022-23 ADA report	2022-23 ADA shift reported in 2023-24 ADA report	2023-24 ADA shift reported in 2024-25 ADA report	2024-25 ADA shift reported in 2025-26 ADA report	2025-26 ADA shift reported in 2026-27 ADA report	2026-27 ADA shift reported in 2027-28 ADA report	2027-28 ADA shift reported in 2028-29 ADA report	
	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-					
	Grades 4-6		-	-	-					
	Grades 7-8		-	-	-					
	Grades 9-12		-	-	-					
A-20	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-					
	Grades 4-6		-	-	-					
	Grades 7-8		-	-	-					
	Grades 9-12		-	-	-					

Ross Elementary (65433)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Net increase/(decrease) to prior year ADA		-	-	-	-	-	-	-	-

Ross Elementary (65433)			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(4) NECESSARY SMALL SCHOOLS ADA										
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.										
1 NSS #1			School Code:							
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-13		Grades 4-6	-	-	-					
A-14		Grades 7-8	-	-	-					
B-6		Grades 9-12	-	-	-					
		TOTAL	-	-	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
2 NSS #2			School Code:							
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-13		Grades 4-6	-	-	-					
A-14		Grades 7-8	-	-	-					
B-6		Grades 9-12	-	-	-					
		TOTAL	-	-	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-					
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
3 NSS #3			School Code:							
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-13		Grades 4-6	-	-	-					
A-14		Grades 7-8	-	-	-					
B-6		Grades 9-12	-	-	-					
		TOTAL	-	-	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-					
	Is this school eligible for NSS funding?		Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school		Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:		LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:		LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method

Ross Elementary (65433)			2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
4 NSS #4			School Code:							
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-13		Grades 4-6	-	-	-					
A-14		Grades 7-8	-	-	-					
B-6		Grades 9-12	-	-	-					
TOTAL		-	-	-	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-					
		Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
		Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
		Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
		Select funding method:	LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method
5 NSS #5			School Code:							
A-12	Current Year P2 ADA:	Grades TK-3	-	-	-					
A-13		Grades 4-6	-	-	-					
A-14		Grades 7-8	-	-	-					
B-6		Grades 9-12	-	-	-					
TOTAL		-	-	-	-	-	-	-	-	-
A-11, B-5	Number of FTE (round up to the full FTE)		-	-	-					
		Is this school eligible for NSS funding?	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
		Type of school	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
		Best funding option calculated is:	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
		Select funding method:	LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method

Ross Elementary (65433)		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
(5) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS									
Complete <u>either</u> section (a) or (b)									
(a) ALTERNATIVE CALCULATION TOOL									
Use this section to override the calculated in-lieu of property tax results.									
	1. Clear the prepopulated number '1' from the box located to the right	1							
	2. Local calculation of <u>total</u> in-lieu property taxes				-				

(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)									
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.									
1	Charter Name	Ross Valley Charter							
	Charter ADA by grade span								
	Grades K-3	-	-	-	0.97	0.97	0.97	0.97	0.97
	Grades 4-6	-	-	-					
	Grades 7-8	-	-	-					
	Grades 9-12	-	-	-					
	Total ADA	-	-	-	0.97	0.97	0.97	0.97	0.97
2	Charter Name								
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
3	Charter Name								
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-
4	Charter Name								
	Charter ADA by grade span								
	Grades K-3								
	Grades 4-6								
	Grades 7-8								
	Grades 9-12								
	Total ADA	-	-	-	-	-	-	-	-

Ross Elementary (65433) - 2025-2026 First Draft Adopted Budget								
4/9/2025								
DETAILED ADA CALCULATION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2018-19 ADA	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA
Grades TK-3		138.90	138.90	142.76	136.53	143.76	135.30	142.46
Grades 4-6	Non Applicable Until 2022-23 Certification	148.06	148.06	113.81	111.90	109.77	124.08	99.71
Grades 7-8		79.92	79.92	91.86	87.53	79.54	62.77	78.96
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal	-	366.88	366.88	348.43	335.96	333.07	322.15	321.13
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	366.88	366.88	348.43	335.96	333.07	322.15	321.13
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3		138.90	142.76	136.53	143.76	135.30	142.46	142.66
Grades 4-6	Non Applicable Until 2022-23 Certification	148.06	113.81	111.90	109.77	124.08	99.71	106.50
Grades 7-8		79.92	91.86	87.53	79.54	62.77	78.96	76.76
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal	-	366.88	348.43	335.96	333.07	322.15	321.13	325.92
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	366.88	348.43	335.96	333.07	322.15	321.13	325.92
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	138.90	142.76	136.53	143.76	135.30	142.46	142.66	144.42
Grades 4-6	148.06	113.81	111.90	109.77	124.08	99.71	106.50	105.25
Grades 7-8	79.92	91.86	87.53	79.54	62.77	78.96	76.76	68.02
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	366.88	348.43	335.96	333.07	322.15	321.13	325.92	317.69
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	366.88	348.43	335.96	333.07	322.15	321.13	325.92	317.69
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift		-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	Non Applicable Until 2022-23	-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3		140.19	139.40	141.02	138.53	140.51	140.14	143.18
Grades 4-6	Non Applicable Until 2022-23	136.64	124.59	111.83	115.25	111.19	110.10	103.82
Grades 7-8		83.90	86.44	86.31	76.61	73.76	72.83	74.58
Grades 9-12		-	-	-	-	-	-	-
LCFF Subtotal		360.73	350.43	339.16	330.39	325.46	323.07	321.58
NSS		-	-	-	-	-	-	-
Combined Subtotal		360.73	350.43	339.16	330.39	325.46	323.07	321.58
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	142.76	136.53	143.76	135.30	142.46	142.66	144.42	-
Grades 4-6	113.81	111.90	109.77	124.08	99.71	106.50	105.25	-
Grades 7-8	91.86	87.53	79.54	62.77	78.96	76.76	68.02	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	348.43	335.96	333.07	322.15	321.13	325.92	317.69	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	348.43	335.96	333.07	322.15	321.13	325.92	317.69	-
Change in LCFF ADA (excludes NSS ADA)	(18.45) Decline	(12.47) Decline	(2.89) Decline	(10.92) Decline	(1.02) Decline	4.79 Increase	(8.23) Decline	(317.69) Decline

Ross Elementary (65433) - 2025-2026 First Draft Adopted Budget								
4/9/2025								
DETAILED ADA CALCULATION	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	138.90	140.19	139.40	141.02	138.53	142.66	142.66	143.18
Grades 4-6	148.06	136.64	124.59	111.83	115.25	106.50	106.50	103.82
Grades 7-8	79.92	83.90	86.44	86.31	76.61	76.76	76.76	74.58
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	366.88	360.73	350.43	339.16	330.39	325.92	325.92	321.58
	<i>Prior Year</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>3PY Average</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>3PY Average</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	0.48	0.93	1.29	-	-	-	-	-
Grades 4-6	0.08	-	0.80	1.12	1.12	-	-	-
Grades 7-8	0.08	-	0.07	-	-	1.12	1.12	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	0.64	0.93	2.16	1.12	1.12	1.12	1.12	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	143.24	137.46	145.05	135.30	142.46	142.66	144.42	-
Grades 4-6	113.89	111.90	110.57	125.20	100.83	106.50	105.25	-
Grades 7-8	91.94	87.53	79.61	62.77	78.96	77.88	69.14	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	349.07	336.89	335.23	323.27	322.25	327.04	318.81	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	139.38	141.12	140.69	141.02	138.53	142.66	142.66	143.18
Grades 4-6	148.14	136.64	125.39	112.95	116.37	106.50	106.50	103.82
Grades 7-8	80.00	83.90	86.51	86.31	76.61	77.88	77.88	74.58
Grades 9-12	-	-	-	-	-	-	-	-
Total Funded ADA	367.52	361.66	352.59	340.28	331.51	327.04	327.04	321.58
<i>Funded Difference (Funded ADA less Actual ADA)</i>	18.45	24.77	17.36	17.01	9.26	-	8.23	321.58
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	-	-	-	-	-	-	-	-

2025-2026
Adopted Budget

Criteria & Standards

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	322	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	361	362		
Charter School	0			
Total ADA	361	362	N/A	Met
Second Prior Year (2023-24)				
District Regular	351	353		
Charter School				
Total ADA	351	353	N/A	Met
First Prior Year (2024-25)				
District Regular	341	340		
Charter School		0		
Total ADA	341	340	0.2%	Met
Budget Year (2025-26)				
District Regular	332			
Charter School	0			
Total ADA	332			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	350	358		
Charter School				
Total Enrollment	350	358	N/A	Met
Second Prior Year (2023-24)				
District Regular	361	354		
Charter School				
Total Enrollment	361	354	1.9%	Met
First Prior Year (2024-25)				
District Regular	340	340		
Charter School				
Total Enrollment	340	340	0.0%	Met
Budget Year (2025-26)				
District Regular	339			
Charter School				
Total Enrollment	339			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	337	358	
Charter School		0	
Total ADA/Enrollment	337	358	94.1%
Second Prior Year (2023-24)			
District Regular	334	354	
Charter School	0		
Total ADA/Enrollment	334	354	94.3%
First Prior Year (2024-25)			
District Regular	323	340	
Charter School			
Total ADA/Enrollment	323	340	95.1%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	322	339		
Charter School	0			
Total ADA/Enrollment	322	339	95.1%	Not Met
1st Subsequent Year (2026-27)				
District Regular	327	344		
Charter School				
Total ADA/Enrollment	327	344	95.1%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	319	335		
Charter School				
Total ADA/Enrollment	319	335	95.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:

The district remains committed to improving student attendance across all grade levels, a priority that is explicitly outlined in the Local Control and Accountability Plan (LCAP). Notable improvements in attendance rates over the last two years are

(required if NOT met)

2025-26 Budget, July 1	21 65433 0000000
General Fund	Form 01CS
School District Criteria and Standards Review	G8BAUNF9PT(2025-26)
reflected in the projected P-2 Average Daily Attendance (ADA) figures included in the current budget and projected for the subsequent two fiscal years.	

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	340.28	331.51	327.04	327.04
b. Prior Year ADA (Funded)		340.28	331.51	327.04
c. Difference (Step 1a minus Step 1b)		(8.77)	(4.47)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.58%)	(1.35%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		(2.58%)	(1.35%)	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	6,571,580.00	6,862,781.00	7,132,028.00	7,412,045.00
Percent Change from Previous Year		4.43%	3.92%	3.93%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.43% to 5.43%	2.92% to 4.92%	2.93% to 4.93%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,825,091.00	7,114,538.00	7,382,891.00	7,662,908.00
District's Projected Change in LCFF Revenue:		4.24%	3.77%	3.79%
Basic Aid Standard		3.43% to 5.43%	2.92% to 4.92%	2.93% to 4.93%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Ross School District is Basic Aid and the funding increase is a result in projected change in property tax revenue. The district used 4.64% growth in secured property taxes in the 25/26 budget year and 4% in the two subsequent years.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	5,759,605.96	6,787,340.22	84.9%
Second Prior Year (2023-24)	6,156,558.35	7,184,326.42	85.7%
First Prior Year (2024-25)	6,330,891.00	7,121,455.00	88.9%
Historical Average Ratio:			86.5%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.5% to 90.5%	82.5% to 90.5%	82.5% to 90.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	6,466,873.13	7,269,443.13	89.0%	Met
1st Subsequent Year (2026-27)	6,807,710.40	7,630,670.40	89.2%	Met
2nd Subsequent Year (2027-28)	6,965,205.40	7,810,878.40	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.58%)	(1.35%)	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.58% to 7.42%	-11.35% to 8.65%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.58% to 2.42%	-6.35% to 3.65%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	66,938.00		
Budget Year (2025-26)	57,110.00	(14.68%)	Yes
1st Subsequent Year (2026-27)	57,110.00	0.00%	No
2nd Subsequent Year (2027-28)	57,110.00	0.00%	No

Explanation:
(required if Yes)

Title IV Funds have been removed in the 25/26 budget year and two subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2024-25)	694,935.00		
Budget Year (2025-26)	706,566.00	1.67%	No
1st Subsequent Year (2026-27)	706,059.00	(.07%)	No
2nd Subsequent Year (2027-28)	707,613.00	.22%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2024-25)	3,710,384.00		
Budget Year (2025-26)	3,643,514.00	(1.80%)	No
1st Subsequent Year (2026-27)	3,682,728.00	1.08%	No
2nd Subsequent Year (2027-28)	3,722,658.00	1.08%	No

Explanation:
(required if Yes)

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

First Prior Year (2024-25)	323,795.94		
Budget Year (2025-26)	296,493.00	(8.43%)	Yes
1st Subsequent Year (2026-27)	303,797.00	2.46%	No
2nd Subsequent Year (2027-28)	312,788.00	2.96%	No

Explanation:
(required if Yes)

Books and supplies decreased in FY 2025/26 as a result of removing one-time funds received in 2024/25.

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

First Prior Year (2024-25)	1,397,821.33		
Budget Year (2025-26)	1,429,068.00	2.24%	No
1st Subsequent Year (2026-27)	1,467,456.00	2.69%	No
2nd Subsequent Year (2027-28)	1,507,350.00	2.72%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	4,472,257.00		
Budget Year (2025-26)	4,407,190.00	(1.45%)	Met
1st Subsequent Year (2026-27)	4,445,897.00	.88%	Met
2nd Subsequent Year (2027-28)	4,487,381.00	.93%	Met

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

First Prior Year (2024-25)	1,721,617.27		
Budget Year (2025-26)	1,725,561.00	.23%	Met
1st Subsequent Year (2026-27)	1,771,253.00	2.65%	Met
2nd Subsequent Year (2027-28)	1,820,138.00	2.76%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

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

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

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

10,899,243.41

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

10,899,243.41

326,977.30

115,000.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	406,955.00	433,547.00	442,665.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	406,955.00	433,547.00	442,665.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,173,876.24	10,838,653.12	11,066,614.12
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	10,173,876.24	10,838,653.12	11,066,614.12
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.3%	1.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	175,706.09	6,787,340.22	N/A	Met
Second Prior Year (2023-24)	335,171.52	7,235,209.77	N/A	Met
First Prior Year (2024-25)	295,113.00	7,161,694.00	N/A	Met
Budget Year (2025-26) (Information only)	95,071.44	7,315,266.13		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	2,943,532.00	3,065,563.68	N/A	Met
Second Prior Year (2023-24)	3,093,200.00	3,241,269.77	N/A	Met
First Prior Year (2024-25)	3,352,573.00	3,576,441.29	N/A	Met
Budget Year (2025-26) (Information only)	3,871,554.29			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	4,573,703.81	Met

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

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

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

Explanation:

(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	322	327	319
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,342,142.41	11,853,057.69	12,110,899.69
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,342,142.41	11,853,057.69	12,110,899.69

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	453,685.70	474,122.31	484,435.99
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	453,685.70	474,122.31	484,435.99

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	453,686.00	474,122.33	484,436.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	453,686.00	474,122.33	484,436.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	453,685.70	474,122.31	484,435.99
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(1,414,359.00)			
Budget Year (2025-26)	(1,663,681.43)	249,322.43	17.6%	Not Met
1st Subsequent Year (2026-27)	(1,729,584.00)	65,902.57	4.0%	Met
2nd Subsequent Year (2027-28)	(1,770,804.00)	41,220.00	2.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	40,239.00			
Budget Year (2025-26)	45,823.00	5,584.00	13.9%	Met
1st Subsequent Year (2026-27)	48,114.00	2,291.00	5.0%	Met
2nd Subsequent Year (2027-28)	50,520.00	2,406.00	5.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Contributions to Special Education are projected to increase in FY 2025/26 based on current and new placements.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	9	in County Property Tax Collection		10,885,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund		6,720

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

Capital Appreciation Bonds	1	Fund 51 - Marin County Property Tax Collection		1,563,176
Qualified School Construction Bonds	2	Marin County Property Tax Collection		2,850,000
TOTAL:				15,304,896

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	613,996	625,965	1,631,090	1,717,290
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Appreciation Bonds	975,000	1,050,000		
Qualified School Construction Bonds	37,050	37,050	2,877,787	
Total Annual Payments:	1,626,046	1,713,015	4,508,877	1,717,290
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:
(required if Yes
to increase in total
annual payments)

All increases to Long Term Debt is funded through the collection of Marin County property taxes.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

Three (3) tiers based on date of hire and years of service described in the CBA.

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

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

3,044,328.00

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

0.00

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

3,044,328.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

6/30/2024

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	136,846.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	136,846.00		
d. Number of retirees receiving OPEB benefits	31.00		

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

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

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

No

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

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	
0.00	0.00	

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	35	34	34	34

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2025 End Date: Jun 30, 2027
5. Salary settlement:

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

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

Yes

Yes

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

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

In 2025/26 combined two classes into one (Incoming 5th Grade) due to enrollment loss.

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	14	14	14	14

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Mar 12, 2025

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

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2027

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	4	4	4	4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	No

Negotiations Not Settled

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

--	--	--

4. Amount included for any tentative salary schedule increases

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

No	No	No

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 11, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

2025-2026
Adopted Budget

Multi-Year Projection

Ross School District Multi-Year Projections for 2025-26 Adopted Budget as of 06-04-25		2024-25 Estimated Actuals			2025-26 Adopted Budget			2026-27 Projection			2027-28 Projection		
Object Codes		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			4.66% Prop Tax Est.	P-2 ADA 323		4.64% Prop Tax Est.	P-2 ADA 322		4.00% Prop Tax Est.	P-2 ADA 327		4.00% Prop Tax Est.	P-2 ADA 319
Revenues													
Prop Taxes, EPA, LCFF Categoryals	8010-8099	6,764,355	-	6,764,355	7,053,541	-	7,053,541	7,321,507	-	7,321,507	7,601,111	-	7,601,111
Federal Revenues	8100-8299	-	66,938	66,938	-	57,110	57,110	-	57,110	57,110	-	57,110	57,110
State Revenues	8300-8599	117,599	577,336	694,935	115,083	591,483	706,567	114,693	591,366	706,059	115,836	591,777	707,613
Local Revenues	8600-8799	1,989,212	1,721,172	3,710,384	1,905,395	1,738,119	3,643,515	1,904,059	1,778,669	3,682,728	1,902,221	1,820,437	3,722,658
Total Revenue		8,871,166	2,365,446	11,236,612	9,074,019	2,386,712	11,460,731	9,340,259	2,427,146	11,767,405	9,619,168	2,469,323	12,088,492
Expenditures													
Certificated Salaries	1000-1999	3,698,327	1,218,844	4,917,171	3,693,358	1,312,043	5,005,401	3,891,849	1,368,009	5,259,858	3,950,227	1,388,411	5,338,638
Classified Salaries	2000-2999	923,616	434,847	1,358,463	972,130	459,413	1,431,544	1,018,841	480,135	1,498,976	1,039,218	488,890	1,528,108
Employee Benefits	3000-3999	1,097,792	828,051	1,925,843	1,130,773	866,534	1,997,307	1,190,658	904,271	2,094,929	1,220,757	916,116	2,136,873
Employee Health Benefits	3400-3499	611,156	120,515	731,671	670,612	153,395	824,007	706,362	161,065	867,427	755,003	169,118	924,121
Books and Supplies	4000-4999	144,556	179,240	323,796	145,802	150,691	296,493	148,459	155,338	303,797	152,556	160,232	312,789
Services, Other Oper Exp	5000-5999	640,233	757,588	1,397,821	656,768	772,300	1,429,068	674,501	792,955	1,467,456	693,117	814,233	1,507,350
Capital Outlay	6000-6999	5,775	323,567	329,342	-	220,000	220,000	-	220,000	220,000	-	220,000	220,000
Other Outgo-Debt Svc, Excess Cost	71xx /73xx	-	42,268	42,268	-	92,500	92,500	-	92,500	92,500	-	92,500	92,500
Total Expenditures		7,121,455	3,904,920	11,026,375	7,269,443	4,026,876	11,296,320	7,630,670	4,174,273	11,804,943	7,810,878	4,249,501	12,060,379
Excess (Deficiency)		1,749,711	(1,539,474)	210,237	1,804,575	(1,640,165)	164,412	1,709,589	(1,747,127)	(37,538)	1,808,290	(1,780,178)	28,112
Transfers In (enter as pos.) Interest from Closed Funds		-	-		-	-		-	-		-	-	
Transfers Out - Fund 13 & Fund 20	7610-7629	(40,239)	-	(40,239)	(45,823)	-	(45,823)	(48,114)	-	(48,114)	(50,520)	-	(50,520)
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restricted Program	8980-8999	(1,414,359)	1,414,359	-	(1,663,681)	1,663,681	-	(1,729,584)	1,729,584	-	(1,770,804)	1,770,804	-
Total Transfers/Other Uses		(1,454,598)	1,414,359	(40,239)	(1,709,504)	1,663,681	(45,823)	(1,777,698)	1,729,584	(48,114)	(1,821,324)	1,770,804	(50,520)
Net Increase (Decrease) Deficit Spending		295,113	(125,115)	169,998	95,071	23,516	118,589	(68,109)	(17,543)	(85,652)	(13,034)	(9,374)	(22,408)
Beginning Balance		3,576,442	564,395	4,140,838	3,871,554	439,281	4,310,836	3,966,626	462,798	4,429,425	3,898,517	445,255	4,343,772
Net Ending Balance		3,871,554	439,281	4,310,836	3,966,626	462,798	4,429,425	3,898,517	445,255	4,343,772	3,885,483	435,881	4,321,364
Components of Ending Balance:													
Reserves for Economic Uncertainties	9770	442,665	-	442,665	453,686	-	453,686	474,123	-	474,123	484,436	-	484,436
Prepaid Items	9713	3,519		3,519	3,519		3,519	3,519		3,519	3,519		3,519
Restricted: Endowment & other locally restricted			439,281	439,281		462,798	462,798		445,255	445,255		435,881	435,881
Revolving Cash	9711	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250
Other -Fair Value Adj to Cash in Cour	9719	-		-	-		-	-		-	-		-
Assigned: Comm. Funded Uncertainty		3,424,120	-	3,424,120	3,508,171	-	3,508,171	3,419,625	-	3,419,625	3,396,278	-	3,396,278
Unappropriated Ending Balance	9790	0	-	0	0	-	0	0	-	0	0	-	0
Comm. Funded Economic Uncertainty		442,665	3,424,120	Total	453,686	3,508,171	Total	474,123	3,419,625	Total	484,436	3,396,278	Total
Board Assigned Goal 40%		4%	30.94%	34.94%	4%	30.93%	34.93%	4%	28.85%	32.85%	4%	28.04%	32.04%
Fund 13- Cafeteria Fund			\$ 348.00			\$ 348.00			\$ -			\$ -	
Fund 14-Deferred Maintenance			\$ 114,835			\$ 165,085			\$ 215,335			\$ 265,585	
Fund 20 - Retiree Health OPEB		Unfunded (UAL)	\$ 1,190,060			\$ 1,225,060			\$ 1,260,060			\$ 1,295,060	
Fund 25-Capital Fac - Dev Fees			\$ 55,826			\$ 76,826			\$ 82,326			\$ 87,826	

Ross School District
Revenue Assumptions
for 2025-26 Adopted Budget

Unrestricted		Res.	Object	Est Actuals 2024-25	Adopted 2025-26	Projection 2026-27	Projection 2027-28	Assumptions
General Fund 01				4.66%	4.64%	4.00%	4.00%	County of Marin DOF (25/26 Estimates as of 3/26/2025)-Secured On
Enrollment				340	339	344	335	Enrollment + (NPS)
LCFF ADA				340.28	331.51	327.04	327.04	LCFF Calculator ADA
P-2 ADA				323.27	322.25	327.04	318.81	P-2 Average Daily Attendance (ADA)
State Aid Categoricals	0000	8011		\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	Categoricals with \$56,764/Reed USD, then flat
Homeowners Exemptions	0000	8021		\$ 21,278	\$ 21,278	\$ 21,278	\$ 21,278	County of Marin DOF (25/26 Estimates as of 3/26/2025)-Secured On
Charter In-Lieu Property Tax Transfer	0000	8096		\$ (10,736)	\$ (10,997)	\$ (11,384)	\$ (11,797)	Ross Valley Charter - Property Tax In-Lieu
Secured Tax Rolls	0000	8041		\$ 6,432,705	\$ 6,731,183	\$ 7,000,430	\$ 7,280,447	County of Marin DOF (25/26 Estimates as of 3/26/2025)-Secured On
Unsecured Tax Rolls	0000	8042		\$ 110,320	\$ 110,320	\$ 110,320	\$ 110,320	County of Marin DOF (25/26 Estimates as of 3/26/2025)-Secured On
Prior Year Taxes	0000	8043		\$ 7,277				County of Marin DOF (25/26 Estimates as of 3/26/2025)-Secured On
Deferred Maintenance Contribution	0000	8091		\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	Transfer to Fund 14 for Deferred Mtnc
Education Protection Account-EPA Prop 30	1400	8012	\$ 200	\$ 68,056	\$ 66,302	\$ 65,408	\$ 65,408	LCFF Calc-Utilizes prior 3-Yr Ave ADA x \$200
Total 80xx				\$ 6,764,355	\$ 7,053,541	\$ 7,321,507	\$ 7,601,111	
				\$ 6,560,844	\$ 6,851,784	\$ 7,120,644	\$ 7,400,248	Prop Tax w/o State Aid, EPA and Def Mtnc Contr.

Federal Revenues

0000	8290	\$ -	\$ -	\$ -	\$ -
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State Revenues

			Est Actuals 2024-25	Adopted 2025-26	Projection 2026-27	Projection 2027-28	
Other State \$-Assmt & one-time SpecEd Preschl	0000	8590	\$ -	\$ -	\$ -	\$ -	CalSTRS Excess Cost Refund
Other State-Home To School Transportation-Reed	0000	8590	\$ 37,794	\$ 37,794	\$ 37,794	\$ 37,794	HTS Transportation Reim - MOU with Reed based on 24-25 Trans Plan
Lottery	1100	8560	\$ 66,850	\$ 64,558	\$ 64,286	\$ 65,242	Per SSC Dartboard 25-26 Governor's Budget as of 1-21-25
Lottery - Prior Year	1100	8562	\$ 232	\$ -	\$ -	\$ -	Prior Year Funding Adjustments
Mandated Costs Block Grant	0000	8550	\$ 12,723	\$ 12,731	\$ 12,613	\$ 12,800	Per SSC Dartboard 25-26 Governor's Budget as of 1-21-25
One-Time Mandated Block Grant	0025	8550	\$ -	\$ -	\$ -	\$ -	One-time funding
Total 84xx-85xx			\$ 117,599	\$ 115,083	\$ 114,693	\$ 115,836	

Other Local Revenues

			Est Actuals 2024-25	Adopted 2025-26	Projection 2026-27	Projection 2027-28	
MPR Rents	0000	8650	\$ 15,000	\$ 14,000	\$ 14,000	\$ 14,000	MPR Rental/Use of Facilities - CYO and Misc Use
Lost Books	0000	8689	\$ 400	\$ 400	\$ 400	\$ 400	Project flat
Misc Donations/Revenue	0000	8699	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	Misc. Rev
Misc Revenue - Insurance (Vandalism)	0000	8699	\$ 7,629				
Direct Service Revenue	0000	8782	\$ 19,495	\$ 19,495	\$ 19,495	\$ 19,495	Direct Svc Revenue
PG & E Rebate	0000	8699	\$ -				
Town of Ross-Field/Crossing Guard Reim	0000	8699	\$ 16,688	\$ 23,000	\$ 23,000	\$ 23,000	Irrigation Pump Bill back to Town of Ross/Reim 50% of 1 Crossing C
Ross Rec Annual & Summer	0000	8699	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	Flat Funding
PE T-Shirts	0000	8699	\$ -				
Foundation Donation	0000	8699	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	Foundation - \$1.7 million ongoing commitment
Foundation Donation		8699					
Endowment Donation	0000	8699	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Flat - Amounts Pledged from the Endowment
Field Trip Donations - Middle School	0000	8699	\$ -	\$ -	\$ -	\$ -	

Unrestricted Cont.

Other Local Revenues			Res.	Object	Est Actuals 2024-25	Adopted 2025-26	Projection 2026-27	Projection 2027-28
					\$ -	\$ -	\$ -	
Athletic Donations	0000	8699	85		\$ 6,000	\$ 4,500	\$ 4,500	\$ 4,500
PTA - Playground Equipment/Game Table	0000	8699	91					
Prior Year Funds	0000	8699	99		\$ -	\$ -	\$ -	\$ -
Chromebook Insurance	0000	8699	55		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Interest	0000	8660			\$ 155,000	\$ 75,000	\$ 73,664	\$ 71,826
FMV - Investment Pool	0000	8662						
Fieldtrip Donations	0000	8699	51-58					
Total 86xx-87xx					\$ 1,989,212	\$ 1,905,395	\$ 1,904,059	\$ 1,902,221

Assumptions

Project reduction based on 24-25 Actual Rev + Adjustment

Project Flat

Interest Rates: 4.41% (26-27); 4.30% (27-28)Per SSC Dartboard: 2025-26 Governor's Budget 1-21-25

Other Transfers in

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Total Unrestricted Income

\$ 8,871,166	\$ 9,074,019	\$ 9,340,259	\$ 9,619,168
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Restricted

Federal Revenues			Res.	Object
Title I - Basic Grant	3010	8290		
Spec Ed IDEA Basic Grant	3310	8181		
Federal IDEA Mental Health	3327	8182		
Title IIA - Teacher Quality	4035	8290		
Title IV A - Student Support	4127	8290		
Total 81xx-82xx				

Est Actuals 2024-25	Adopted 2025-26	Projection 2025-26	Projection 2027-28
\$ 7,855	\$ 7,855	\$ 7,855	\$ 7,855
\$ 40,242	\$ 40,494	\$ 40,494	\$ 40,494
\$ 4,303	\$ 4,223	\$ 4,223	\$ 4,223
\$ 4,538	\$ 4,538	\$ 4,538	\$ 4,538
\$ 10,000	\$ -	\$ -	\$ -
\$ 66,938	\$ 57,110	\$ 57,110	\$ 57,110

Eligible in 2024/25 based on Census Data

MC SELPA Plan for 25-26 based on 3-27-25 Estimate, Flat 26/27 & 27/28

MCOE Spec Ed Educ Related MH

Flat Funding

Eligible in 2024-25-SAIPe census counts

State Revenues			Res.	Object	Est Actuals 2024-25	Adopted 2025-26	Projection 2025-26	Projection 2027-28	
Expanded Learning Opportunity Program	2600	8590			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	One-time funds-Hold for Implementation Plan or Return \$'s
Prop 39 Clean Energy	6230	8590			\$ -				
Educator Effectiveness Grant - One-time Funds	6266	8590			\$ -				
Restricted Lottery	6300	8560	\$ 82		\$ 28,700	\$ 27,716	\$ 27,599	\$ 28,010	Per SSC Dartboard 25-26 Governor's Budget as of 1-21-25
Restricted Lottery-Prior Year	6300	8562			\$ 1,418	\$ -	\$ -	\$ -	Prior Year Res. Lottery - one time funds
Other State Appt- Extraordinary Cost Pool Reim	6500	8319			\$ 4,001				Reimbursement for Special Education - Extraordinary Cost Pool
Mental Health-State Funding 19-20	6513	8590			\$ -				
Special Education - Dispute Prevention	6536	8590			\$ -				One-time Funds
Special Education - Learning Recovery	6537	8590			\$ -				One-time Funds
Mental Health-State Funding	6546	8590			\$ 26,875	\$ 27,528	\$ 27,528	\$ 27,528	MC SELPA Plan for 25-26 based on 3-27-25 Estimate, Flat 26/27 & 27/28
Special Ed Early Intervention PreK	6547	8590			\$ 5,389	\$ 5,389	\$ 5,389	\$ 5,389	Based on CDE Prin Apportionment 24-25 Annual Allocation
Art, Music, IM, Other Block Grant	6762	8590			\$ -	\$ -	\$ -	\$ -	One-time Art, Music, IM Discretionary Block Grant Funding
Prop 28 - Art & Music	6770	8590			\$ 37,945	\$ 37,951	\$ 37,951	\$ 37,951	Prop 28 - Ongoing Art & Music Funding
Literacy Screening Professional Development	7810	8590			\$ 2,244				Literacy Screening Professional Development
STRS On-Behalf Pension Liability	7690	8590			\$ 420,764	\$ 442,899	\$ 442,899	\$ 442,899	Will Post later this year=Offset Exp R7690 3101/3102
Total 83xx-85xx					\$ 577,336	\$ 591,483	\$ 591,366	\$ 591,777	

Est Actuals	Adopted	Projection	Projection
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<u>Other Local Revenues</u>		<u>Res.</u>	<u>Object</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	
PTA - Milk Collections	5310	8699		\$ -				
Spec Ed Low Incidence Equipment	6500	8699	99	\$ -				Reclass to Unrestricted Misc Income
Direct Service Apport	6500	8699	99	\$ -				Reclass to Unrest. Direct Service Revenue
Total Transfer from MCOE for Spec Ed	6500	8792		\$ 225,599	\$ 228,426	\$ 228,426	\$ 228,426	MC SELPA Plan for 25-26 based on 3-27-25 Estimate, Flat 26/27 & 27/28
Student Body Funds	8210	8699		.				Per GASB/Auditor - Student Body Account integrated into GRF
Local Donations	9010	8699	906/920	\$ 909				
Local Donations	9010	8699	907/911	\$ 30,000	\$ -	\$ -	\$ -	Misc One-time donation
PTO Donations - Field Trips & Club Stipends	9020	8699	908-909	\$ 5,741	\$ -	\$ -	\$ -	PTO Donation - Club Stipends
PTO Donation - Auction 2023	9020	8699	910	\$ -	\$ -	\$ -	\$ -	PTO Auction Donation
Middle School Athletics	9020	8699	63	.				
PTA Donation for I-Pads	9020	8699	24	\$ -				
PTA Donation	9020	8699		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	PTO Donation - Ongoing Funding
Donation f	9030	8699		\$ -				
Parcel Tax	9040	8621	3%	\$ 1,312,323	\$ 1,351,693	\$ 1,392,243	\$ 1,434,011	Passed Nov. 8, 2022 Election - 23/24 incl Step Up & 3% thereafter
PTA - Friends of the Library now under PTA	9374	8699		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	Donations from book fair
Outdoor Education	9375	8699		\$ 21,600	\$ 33,000	\$ 33,000	\$ 33,000	8th grade Yosemite Trip
Marge Burke Speech Tournament	9376	8699		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	Project reduction based on 24-25 Actual Rev + Adjustment
Total 86xx-87xx				\$ 1,721,172	\$ 1,738,119	\$ 1,778,669	\$ 1,820,437	
Total Restricted Revenue				\$ 2,365,446	\$ 2,386,712	\$ 2,427,146	\$ 2,469,323	
TOTAL REVENUE				\$ 11,236,612	\$ 11,460,730	\$ 11,767,405	\$ 12,088,492	
Year over Year Change				\$ (3,123)	\$ 224,118	\$ 306,675	\$ 321,087	

Ross School District
Expense Assumptions
for 2025-26 Adopted Budget

Ross School District		Estimated Actuals		Adopted Budget		Projection		Projection	
Expense Assumptions		2024 - 2025		2025 - 2026		2026 - 2027		2027 - 2028	
for 2025-26 Adopted Budget		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Certificated Salaries	Obj. 1000								
23-24 Settlement - 4% w/ Step 14-28 Restructure	5%								
24-25 Settlement - 3%	3%	\$ 3,628,327	\$ 1,218,844	\$ 3,831,347	\$ 1,312,043	\$ 3,693,358	\$ 1,312,043	\$ 3,693,358	\$ 1,312,043
25-26 Settled	5%					\$ 100,950	\$ 35,749	\$ 100,871	\$ 35,964
26-27 Settled	2.75%							\$ -	\$ -
27-28 Not Settled	0.00%								
Reduced 1.0 FTE in 2025/26 Combined Incoming 5th Grade - 3 Classes to 2				\$ (97,989)					
One-time Costs									
Additional Cost - LOA's/FTE's		\$ 70,000							
Savings - Temp Position Placement				\$ (40,000)		\$ 40,000		\$ 40,000	
Certificated FTE									
24-25: 38.0 FTE 25-26: 37.0 FTE 26-27 & 27-28: 37.0 FTE									
Step/Column for 26/27	1.50%					\$ 57,541	\$ 20,217	\$ 57,541	\$ 20,217
Step/Column for 27/28	1.50%							\$ 58,457	\$ 20,187
TOTALS		\$ 3,698,327	\$ 1,218,844	\$ 3,693,358	\$ 1,312,043	\$ 3,891,849	\$ 1,368,009	\$ 3,950,227	\$ 1,388,411
COMBINED UNRESTR/RESTR			\$ 4,917,171		\$ 5,005,401		\$ 5,259,858		\$ 5,338,638
Classified Salaries									
23-24 Settlement - 4%	4%								
24-25 Settlement - 3%	3%	\$ 923,616	\$ 434,847						
25-26 Settled	5%			\$ 972,130	\$ 459,413	\$ 972,130	\$ 459,413	\$ 972,130	\$ 459,413
26-27 Settled	2.75%					\$ 26,734	\$ 11,307	\$ 26,734	\$ 11,307
27-28 Not Settled	0.00%							\$ -	\$ -
Class FTE									
2024-25: 15.48 FTE 25-26: 15.44 FTE Flat in 26-27 & 27-28									
Step/Column for 26/27	2.00%					\$ 19,977	\$ 9,414	\$ 19,977	\$ 9,414
Step/Column for 27/28	2.00%					\$ -	\$ -	\$ 20,377	\$ 8,756
TOTALS		\$ 923,616	\$ 434,847	\$ 972,130	\$ 459,413	\$ 1,018,841	\$ 480,135	\$ 1,039,218	\$ 488,890
COMBINED UNRESTR/RESTR			\$ 1,358,463		\$ 1,431,544		\$ 1,498,976		\$ 1,528,108
Employee Benefits less Health									
FICA, Medicare, W/C .727%, SUI (SUI = .05% 25/26-27/28)	3000	\$ 157,021	\$ 63,909	\$ 157,078	\$ 65,980	\$ 173,246	\$ 70,927	\$ 177,361	\$ 72,119
STRS Rates: 25/26: 19.1%, 26/27-27/28: 19.1%	3101-2	\$ 668,046	\$ 232,050	\$ 681,869	\$ 248,718	\$ 743,343	\$ 261,290	\$ 754,493	\$ 265,187
PERS Rates: 25/26: 26.81%, 26/27: 26.90%, 27/28: 27.80%	3201-2	\$ 272,725	\$ 111,328	\$ 291,826	\$ 108,937	\$ 274,068	\$ 129,156	\$ 288,903	\$ 135,911
STRS On-Behalf Pension Liability R7690-3101 & 3102			\$ 420,764		\$ 442,899		\$ 442,899		\$ 442,899
TOTALS		\$ 1,097,792	\$ 828,051	\$ 1,130,773	\$ 866,534	\$ 1,190,658	\$ 904,271	\$ 1,220,757	\$ 916,116
COMBINED UNRESTR/RESTR			\$ 1,925,843		\$ 1,997,307		\$ 2,094,929		\$ 2,136,873
Health & Welfare Benefits - Certificated	3401	\$ 359,668	\$ 102,595	\$ 399,742	\$ 121,852	\$ 399,742	\$ 121,852	\$ 399,742	\$ 121,852
Health & Welfare Benefits - Classified	3402	\$ 130,114	\$ 17,920	\$ 134,024	\$ 31,543	\$ 134,024	\$ 31,543	\$ 134,024	\$ 31,543
Increase 5% for 25/26	5.0%								
Increase 5% for 26/27	5.0%					\$ 26,688	\$ 7,670	\$ 26,688	\$ 7,670
Increase 5% for 27/28	5.0%							\$ 28,023	\$ 8,053
Settlement - Excess Cap Allowance for Dependents									
Other Employee Benefits	3912	\$ -							
Post Employment Benefits OPEB-Retirees	3701	\$ 121,374		\$ 136,846		\$ 145,908		\$ 166,526	
TOTALS		\$ 611,156	\$ 120,515	\$ 670,612	\$ 153,395	\$ 706,362	\$ 161,065	\$ 755,003	\$ 169,118
COMBINED UNRESTR/RESTR			\$ 731,671		\$ 824,007		\$ 867,427		\$ 924,121
			\$ 8,933,148		\$ 9,258,259		\$ 9,721,190		\$ 9,927,740

			Estimated Actuals		Adopted Budget		Projection		Projection	
			2024 - 2025		2025 - 2026		2026 - 2027		2027 - 2028	
			Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Books and Supplies	4000		\$ 144,556	\$ 154,740	\$ 145,802	\$ 129,840	\$ 144,556	\$ 129,840	\$ 144,556	\$ 129,840
<u>One-time Costs:</u>										
Prop. 28 -Art & Music - Ongoing Funding				\$ 24,500		\$ 20,851		\$ 21,414		\$ 22,005
Inc. by CPI % for 26/27	2.70%						\$ 3,903	\$ 4,084	\$ 3,903	\$ 4,084
Inc. by CPI % for 27/28	2.76%								\$ 4,097	\$ 4,304
TOTALS			\$ 144,556	\$ 179,240	\$ 145,802	\$ 150,691	\$ 148,459	\$ 155,338	\$ 152,556	\$ 160,232
COMBINED UNRESTR/RESTR				\$ 323,796		\$ 296,493		\$ 303,797		\$ 312,789
Services & Other Oper Exp	5000		\$ 640,233	\$ 677,238	\$ 656,768	\$ 755,200	\$ 656,768	\$ 755,200	\$ 656,768	\$ 755,200
<u>One-time Costs:</u>										
PTO - Auction (Outdoor Ed/Fieldtrips/Clubs)/Local Donations				\$ 57,000						
Prop. 28 -Art & Music - Ongoing Funding				\$ 23,350		\$ 17,100		\$ 16,537		\$ 15,946
Inc. by CPI % for 26/27	2.70%								\$ 17,733	\$ 21,218
Inc. by CPI % for 27/28	2.76%						\$ 17,733	\$ 21,218	\$ 18,616	\$ 21,869
TOTALS			\$ 640,233	\$ 757,588	\$ 656,768	\$ 772,300	\$ 674,501	\$ 792,955	\$ 693,117	\$ 814,233
COMBINED UNRESTR/RESTR				\$ 1,397,821		\$ 1,429,068		\$ 1,467,456		\$ 1,507,350
Capital Outlay-GF	6000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>One-time Costs</u>			\$ 5,775							
FY 25-26 HVAC Project/Ventilator (Parcel Tax/Rest M & O & Fund 14)			\$ -	\$ 322,733	\$ -	\$ 220,000	\$ -	\$ 220,000		\$ 220,000
Lower Kindergarten Playground Repair				\$ 834						
			\$ 5,775	\$ 323,567	\$ -	\$ 220,000	\$ -	\$ 220,000	\$ -	\$ 220,000
COMBINED UNRESTR/RESTR				\$ 329,342		\$ 220,000		\$ 220,000		\$ 220,000
Other Outgo	7100 - 7499									
Excess Cost Pymnt to MCOE/MPTA - Spec Ed/Transp	7141-43		\$ -	\$ 42,268	\$ -	\$ 92,500	\$ -	\$ 92,500	\$ -	\$ 92,500
Interest-Computer Leases-Obj 7438 Lease ends 2016-17			\$ -		\$ -		\$ -		\$ -	
Principal-Computer Leases-Obj 7439 Lease ends 2016/17			\$ -		\$ -		\$ -		\$ -	
TOTALS			\$ -	\$ 42,268	\$ -	\$ 92,500	\$ -	\$ 92,500	\$ -	\$ 92,500
COMBINED UNRESTR/RESTR				\$ 42,268		\$ 92,500		\$ 92,500		\$ 92,500
GRAND TOTALS			\$ 7,121,455	\$ 3,904,920	\$ 7,269,443	\$ 4,026,876	\$ 7,630,670	\$ 4,174,273	\$ 7,810,878	\$ 4,249,501
Grand Combined Totals				\$ 11,026,375		\$ 11,296,320		\$ 11,804,943		\$ 12,060,379
<u>Other Financing Sources/Uses</u>										
Transfer out Retiree Health Benefits OPEB Fund 20	7619		\$ -		\$ -		\$ -			
Transfer out Cafeteria Fund - Fund 13			\$ (40,239)		\$ (45,823)		\$ (48,114)		\$ (50,520)	
Transfers in			\$ -		\$ -		\$ -			
Encroachments/Contributions to Res.	8980-8981		\$ (1,414,359)	\$ 1,414,359	\$ (1,663,681)	\$ 1,663,681	\$ (1,729,584)	\$ 1,729,584	\$ (1,770,804)	\$ 1,770,804
			\$ (1,454,598)	\$ 1,414,359	\$ (1,709,504)	\$ 1,663,681	\$ (1,777,698)	\$ 1,729,584	\$ (1,821,324)	\$ 1,770,804
				\$ (40,239)		\$ (45,823)		\$ (48,114)		\$ (50,520)
Total Expenses				\$ 11,066,614		\$ 11,342,143		\$ 11,853,057		\$ 12,110,899
Year over Year Change				\$ 227,960		\$ 275,529		\$ 510,914		\$ 257,842

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	7,053,541.00	3.80%	7,321,507.00	3.82%	7,601,111.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	115,083.00	-0.34%	114,693.00	1.00%	115,836.00
4. Other Local Revenues	8600-8799	1,905,395.00	-0.07%	1,904,059.00	-0.10%	1,902,221.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,663,681.43)	3.96%	(1,729,584.00)	2.38%	(1,770,804.00)
6. Total (Sum lines A1 thru A5c)		7,410,337.57	2.70%	7,610,675.00	3.12%	7,848,364.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,693,358.00		3,891,849.00
b. Step & Column Adjustment				57,541.00		58,378.00
c. Cost-of-Living Adjustment				100,950.00		0.00
d. Other Adjustments				40,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,693,358.00	5.37%	3,891,849.00	1.50%	3,950,227.00
2. Classified Salaries						
a. Base Salaries				972,130.40		1,018,841.40
b. Step & Column Adjustment				19,977.00		20,377.00
c. Cost-of-Living Adjustment				26,734.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	972,130.40	4.81%	1,018,841.40	2.00%	1,039,218.40
3. Employee Benefits	3000-3999	1,801,384.73	5.31%	1,897,020.00	4.15%	1,975,760.00
4. Books and Supplies	4000-4999	145,802.00	1.82%	148,459.00	2.76%	152,556.00
5. Services and Other Operating Expenditures	5000-5999	656,768.00	2.70%	674,501.00	2.76%	693,117.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,823.00	5.00%	48,114.00	5.00%	50,520.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,315,266.13	4.97%	7,678,784.40	2.38%	7,861,398.40

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)		95,071.44		(68,109.40)		(13,034.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,871,554.29		3,966,625.73		3,898,516.33
2. Ending Fund Balance (Sum lines C and D1)		3,966,625.73		3,898,516.33		3,885,481.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,769.00		4,769.00		4,769.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,508,170.73		3,419,625.00		3,396,276.93
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	453,686.00		474,122.33		484,436.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,966,625.73		3,898,516.33		3,885,481.93
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	453,686.00		474,122.33		484,436.00
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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		453,686.00		474,122.33		484,436.00
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.						
B1d - Adding back variance between teacher on Unpaid LOA and Temp Teacher in 26-27 & Ongoing						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	57,110.00	0.00%	57,110.00	0.00%	57,110.00
3. Other State Revenues	8300-8599	591,483.00	-0.02%	591,366.00	0.07%	591,777.00
4. Other Local Revenues	8600-8799	1,738,119.00	2.33%	1,778,669.00	2.35%	1,820,437.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,663,681.43	3.96%	1,729,584.00	2.38%	1,770,804.00
6. Total (Sum lines A1 thru A5c)		4,050,393.43	2.63%	4,156,729.00	2.01%	4,240,128.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,312,043.00		1,368,009.00
b. Step & Column Adjustment				20,217.00		20,402.00
c. Cost-of-Living Adjustment				35,749.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,312,043.00	4.27%	1,368,009.00	1.49%	1,388,411.00
2. Classified Salaries						
a. Base Salaries				459,413.29		480,135.29
b. Step & Column Adjustment				9,414.00		8,755.00
c. Cost-of-Living Adjustment				11,308.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	459,413.29	4.51%	480,135.29	1.82%	488,890.29
3. Employee Benefits	3000-3999	1,019,928.99	4.45%	1,065,336.00	1.87%	1,085,235.00
4. Books and Supplies	4000-4999	150,691.00	3.08%	155,338.00	3.15%	160,232.00
5. Services and Other Operating Expenditures	5000-5999	772,300.00	2.67%	792,955.00	2.68%	814,233.00
6. Capital Outlay	6000-6999	220,000.00	0.00%	220,000.00	0.00%	220,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	92,500.00	0.00%	92,500.00	0.00%	92,500.00
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)		4,026,876.28	3.66%	4,174,273.29	1.80%	4,249,501.29
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		23,517.15		(17,544.29)		(9,373.29)

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)		439,281.71		462,798.86		445,254.57
2. Ending Fund Balance (Sum lines C and D1)		462,798.86		445,254.57		435,881.28
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	462,798.86		445,254.57		435,881.28
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)		462,798.86		445,254.57		435,881.28
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.						

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	7,053,541.00	3.80%	7,321,507.00	3.82%	7,601,111.00
2. Federal Revenues	8100-8299	57,110.00	0.00%	57,110.00	0.00%	57,110.00
3. Other State Revenues	8300-8599	706,566.00	-0.07%	706,059.00	0.22%	707,613.00
4. Other Local Revenues	8600-8799	3,643,514.00	1.08%	3,682,728.00	1.08%	3,722,658.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,460,731.00	2.68%	11,767,404.00	2.73%	12,088,492.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,005,401.00		5,259,858.00
b. Step & Column Adjustment				77,758.00		78,780.00
c. Cost-of-Living Adjustment				136,699.00		0.00
d. Other Adjustments				40,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,005,401.00	5.08%	5,259,858.00	1.50%	5,338,638.00
2. Classified Salaries						
a. Base Salaries				1,431,543.69		1,498,976.69
b. Step & Column Adjustment				29,391.00		29,132.00
c. Cost-of-Living Adjustment				38,042.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,431,543.69	4.71%	1,498,976.69	1.94%	1,528,108.69
3. Employee Benefits	3000-3999	2,821,313.72	5.00%	2,962,356.00	3.33%	3,060,995.00
4. Books and Supplies	4000-4999	296,493.00	2.46%	303,797.00	2.96%	312,788.00
5. Services and Other Operating Expenditures	5000-5999	1,429,068.00	2.69%	1,467,456.00	2.72%	1,507,350.00
6. Capital Outlay	6000-6999	220,000.00	0.00%	220,000.00	0.00%	220,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	92,500.00	0.00%	92,500.00	0.00%	92,500.00
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	45,823.00	5.00%	48,114.00	5.00%	50,520.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,342,142.41	4.50%	11,853,057.69	2.18%	12,110,899.69
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		118,588.59		(85,653.69)		(22,407.69)

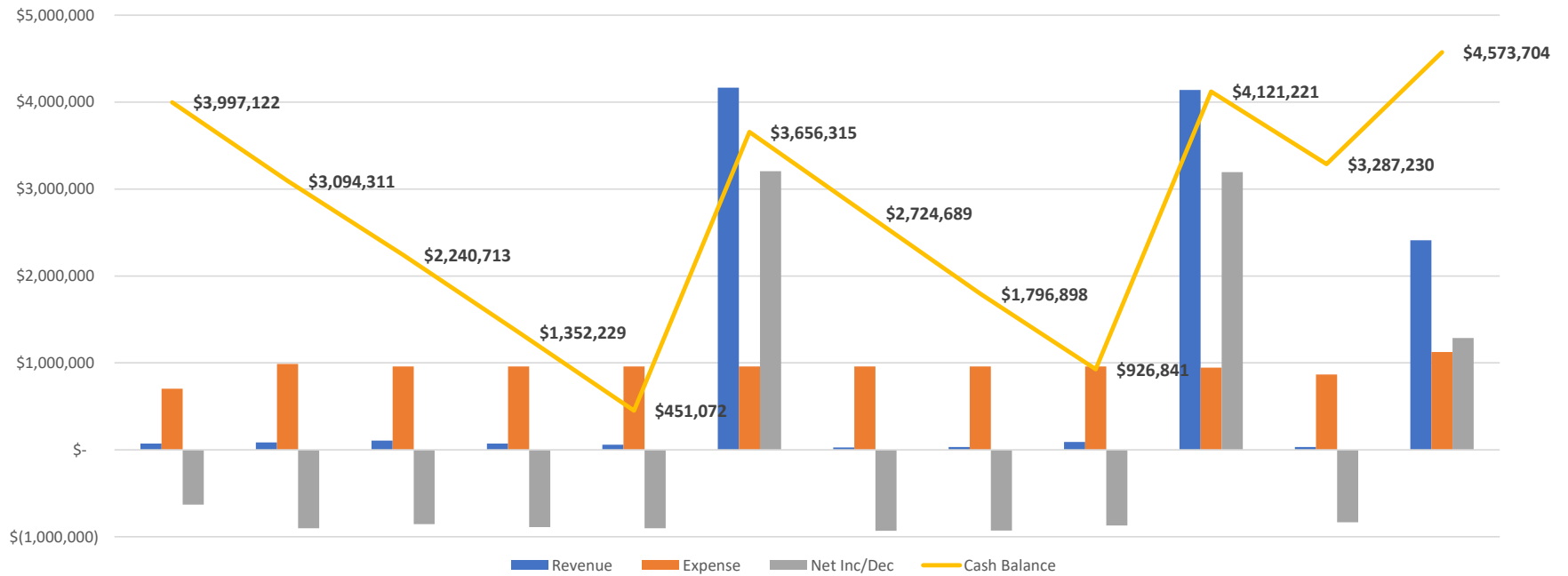
Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,310,836.00		4,429,424.59		4,343,770.90
2. Ending Fund Balance (Sum lines C and D1)		4,429,424.59		4,343,770.90		4,321,363.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,769.00		4,769.00		4,769.00
b. Restricted	9740	462,798.86		445,254.57		435,881.28
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,508,170.73		3,419,625.00		3,396,276.93
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	453,686.00		474,122.33		484,436.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,429,424.59		4,343,770.90		4,321,363.21
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	453,686.00		474,122.33		484,436.00
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)		453,686.00		474,122.33		484,436.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
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		0.00		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)						
		322.25		327.04		318.81
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		11,342,142.41		11,853,057.69		12,110,899.69
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)						
		11,342,142.41		11,853,057.69		12,110,899.69
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		453,685.70		474,122.31		484,435.99
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		453,685.70		474,122.31		484,435.99
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

2025-2026
Adopted Budget

Cash Flow

**2025-2026 Adopted Budget
General Fund (Fund 01)
Estimated Cash Flow**



	July	August	Sept	October	November	December	January	February	March	April	May	June
Revenue	\$71,904	\$85,244	\$105,910	\$71,024	\$58,351	\$4,164,751	\$27,882	\$31,717	\$89,451	\$4,139,064	\$31,827	\$2,410,615
Expense	\$702,890	\$988,055	\$959,508	\$959,508	\$959,508	\$959,508	\$959,508	\$959,508	\$959,508	\$944,683	\$865,818	\$1,124,141
Net Inc/Dec	\$(630,986)	\$(902,810)	\$(853,598)	\$(888,484)	\$(901,157)	\$3,205,243	\$(931,626)	\$(927,791)	\$(870,057)	\$3,194,380	\$(833,991)	\$1,286,474
Cash Balance	\$3,997,122	\$3,094,311	\$2,240,713	\$1,352,229	\$451,072	\$3,656,315	\$2,724,689	\$1,796,898	\$926,841	\$4,121,221	\$3,287,230	\$4,573,704

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			4,628,107.00	3,997,121.50	3,094,311.01	2,240,712.80	1,352,228.97	451,072.14	3,656,315.31	2,724,689.08
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		27,818.25	27,818.25	44,393.75	27,818.25	0.00	16,575.50	11,127.30	12,610.94
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	3,431,390.50	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(659.82)	(1,319.64)	(879.76)	(879.76)	(879.76)	(879.76)	(879.76)
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		9,821.85	9,821.85	9,821.85	9,821.85	12,731.00	23,068.50	3,928.74	4,452.57
Other Local Revenue	8600-8799		34,263.90	48,263.90	53,013.90	34,263.90	46,500.00	694,596.50	13,705.56	15,532.97
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			71,904.00	85,244.18	105,909.86	71,024.24	58,351.24	4,164,751.24	27,881.84	31,716.72
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		325,351.07	425,459.09	425,459.09	425,459.09	425,459.09	425,459.09	425,459.09	425,459.09
Classified Salaries	2000-2999		93,050.34	121,681.21	121,681.21	121,681.21	121,681.21	121,681.21	121,681.21	121,681.21
Employee Benefits	3000-3999		183,385.39	239,811.67	239,811.67	239,811.67	239,811.67	239,811.67	239,811.67	239,811.67
Books and Supplies	4000-4999		29,649.30	29,649.30	29,649.30	29,649.30	29,649.30	29,649.30	29,649.30	29,649.30
Services	5000-5999		71,453.40	71,453.40	142,906.80	142,906.80	142,906.80	142,906.80	142,906.80	142,906.80
Capital Outlay	6000-6999		0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			702,889.50	988,054.67	959,508.07	959,508.07	959,508.07	959,508.07	959,508.07	959,508.07
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(630,985.50)	(902,810.49)	(853,598.21)	(888,483.83)	(901,156.83)	3,205,243.17	(931,626.23)	(927,791.35)
F. ENDING CASH (A + E)			3,997,121.50	3,094,311.01	2,240,712.80	1,352,228.97	451,072.14	3,656,315.31	2,724,689.08	1,796,897.73
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,796,897.73	926,840.56	4,121,220.83	3,287,229.82				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	29,186.44	12,610.94	12,610.94	29,186.44	0.00	0.00	251,757.00	251,757.00
Property Taxes	8020-8079	0.00	3,431,390.50	0.00	0.00	0.00	0.00	6,862,781.00	6,862,781.00
Miscellaneous Funds	8080-8099	(1,539.58)	(769.79)	(769.79)	(50,769.79)	(769.79)	0.00	(60,997.00)	(60,997.00)
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	57,110.00	0.00	57,110.00	57,110.00
Other State Revenue	8300-8599	27,521.07	4,452.57	4,452.57	470,420.07	116,251.50	0.00	706,565.99	706,566.00
Other Local Revenue	8600-8799	34,282.97	691,379.47	15,532.97	1,961,777.97	400.00	0.00	3,643,514.01	3,643,514.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		89,450.90	4,139,063.69	31,826.69	2,410,614.69	172,991.71	0.00	11,460,731.00	11,460,731.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	425,459.09	425,459.09	425,459.09	425,459.09	0.00	0.00	5,005,401.06	5,005,401.00
Classified Salaries	2000-2999	121,681.21	121,681.21	121,681.21	121,681.21	0.00	0.00	1,431,543.65	1,431,543.69
Employee Benefits	3000-3999	239,811.67	239,811.67	239,811.67	239,811.67	0.00	0.00	2,821,313.76	2,821,313.72
Books and Supplies	4000-4999	29,649.30	14,824.65	7,412.33	7,412.33	0.00	0.00	296,493.01	296,493.00
Services	5000-5999	142,906.80	142,906.80	71,453.40	71,453.40	0.00	0.00	1,429,068.00	1,429,068.00
Capital Outlay	6000-6999	0.00	0.00	0.00	120,000.00	0.00	0.00	220,000.00	220,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	92,500.00	0.00	0.00	92,500.00	92,500.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	45,823.00	0.00	0.00	45,823.00	45,823.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		959,508.07	944,683.42	865,817.70	1,124,140.70	0.00	0.00	11,342,142.48	11,342,142.41
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(870,057.17)	3,194,380.27	(833,991.01)	1,286,473.99	172,991.71	0.00	118,588.52	118,588.59
F. ENDING CASH (A + E)		926,840.56	4,121,220.83	3,287,229.82	4,573,703.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,746,695.52	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,573,703.81	4,573,703.81	4,573,703.81	4,573,703.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,573,703.81	

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Ross Elementary

Marin County

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

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

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$16,574,061.00	
DEBT.GOV.PENSION.LIAB.9663	\$7,659,074.00	
DEBT.GOV.OPEB.9664	\$3,044,328.00	
DEBT.GOV.COMP.ABS.9665	\$6,720.00	

Budget, July 1

Budget 2025-26

Technical Review Checks

Phase - All

Display - Exceptions Only

Ross Elementary

Marin County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)