

TWO ROCK UNION SCHOOL DISTRICT

TO: Board of Trustees
FROM: Chris Thomas, Chief Business Official (Consultant)
DATE: June 19, 2025
APPROVED BY: John Markatos, Interim Principal/Superintendent
RE: REVIEW AND ACTION – Approval of the Adopted Budget for the Two Rock Union School District for the 2025-26 Fiscal Year

SITUATION: The District is required to adopt a budget for all funds prior to June 30th each year. During the months prior to June, staff works diligently to collect data necessary to be included in the upcoming budget. This information comes from several sources, including the State, the Federal Government, the Sonoma County Office of Education, the SELPA, the County of Sonoma, Redwood Empire Schools Insurance Group (RESIG), and other various local sources. This information is incorporated into the budget in the form of budget assumptions. Some of these assumptions are preliminary and may change once information is finalized at the State, Federal & local levels.

In addition, The District must complete a Local Control Accountability Plan (LCAP). Essentially, the LCAP is a three-year plan with various sections that describes highlights and performance gaps as well a budget summary; It is designed to describe the **Goals, Actions, and Services** for the upcoming 3 years as well as a **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

A "Public Hearing" was held by the Board on June 12, 2025 for both the LCAP and Adopted Budget.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template that changes annually.

The assumptions, which include the expenditures identified in the **Goals, Actions, and Services** section of the LCAP and other major assumptions have been incorporated into the Budget for the upcoming school year (2025-26) and will be provided at the Board meeting for the final Budget Adoption.

Staff has prepared the Adopted Budget in accordance with the May Revise including a Cost of Living Adjustment (COLA) of 2.3%. This year, the LCFF calculations for 2025-26 continues to include the 3-year average ADA as an additional option for the LCFF calculations. This option is in addition to the greater of Prior Year ADA or Current Year ADA and is intended to lessen the dramatic impact on school districts experiencing a significant decline in both enrollment and attendance rates. Due to the enrollment projections of 135 TK-6th grade, the LCFF Calculations are funded based on projected 25-26 P-2 ADA of 129.34, which is slightly higher than the 128.11 in the current year.

Currently, the Multi-year projections assume flat continued enrollment of 135, but that in combination of lower COLA years creates some ongoing "deficit" spending in the budget year and both subsequent fiscal years.

Some of the other major assumptions that impact the Adopted Budget are as follows:

REVENUES:

1. UNRESTRICTED

- Interest Earnings remains flat at the higher interest rate/earnings projections
- 2.3% COLA on LCFF
- Projected ADA rather than PY ADA or the 3-year Average ADA ,
- Assume ongoing Federal Impact Aid at \$475,000

The following is a list of the various funds included in the Preliminary Budget, all of which are projected to have a positive ending fund balance:

- ❑ General Fund 01
- ❑ Deferred Maintenance Fund 14
- ❑ Fund 17
- ❑ Special Reserve for Capital Outlay Projects Fund 40

PLAN: The plan is for the Board to approve the Adopted Budget for 2025-26. Upon approval, it will be submitted to the Sonoma County Office of Education prior to June 30th. For more detailed information on the Governor's May Revise, see The Common Message issued by the Sonoma County Office of Education (attached).

The District is not obligated to provide documentation of the ***"Substantiation of the Need for Reserves greater than the State Minimum Reserve for Economic Uncertainty"*** as the State Budget does not meet the criteria for this requirement.

Within this dynamic and ever-changing fiscal environment, staff continues to work to identify changes or modifications in information both from the State and Federal Governments that will then be incorporated into the budget during the 1st budget revision being brought to the Board in the Fall.

As the Adopted Budget indicates (Spreadsheets attached), based on the assumptions included in the Governor's May Revise and in the School Services of California Dashboard (detailed assumptions will be provided), the Two Rock Union School District will be able to meet its financial obligations for the current year.

This agenda item presents the Adopted Budget to the Board for review and approval of both the final budget and the LCAP for the 2025-26 Fiscal Year.

DISTRICT REPORTS:

- ❑ **2025-26 Budget Adoption Reserves Document (Final Budget Adoption)**
- ❑ Comparative Spreadsheets

STATE REPORTS:

- ❑ Budget Certifications
- ❑ Workers Compensation Certification
- ❑ Table of Contents
- ❑ General Fund 01 Unrestricted and Restricted
- ❑ Fund forms for All Other Funds
- ❑ Average Daily Attendance
- ❑ Multi-year Projections
- ❑ Schedule of Capital Assets
- ❑ Schedule of Long-Term Liabilities
- ❑ Lottery Report
- ❑ Cash-Flow worksheet
- ❑ Current Expense Formula (Form CEB/CEA)
- ❑ Indirect Cost Rate Worksheet
- ❑ Criteria & Standards for the General Fund 01
- ❑ Technical Review Checklists (2025-26 Budget and 202-25 Estimated Actuals)

Model OB26-01 ADOPTED BUDGET 25-26 ALL FUNDS

Fiscal Year 2025/26

Fund 01 General Fund

Revenue	Description	Amount	Percentage of Sources
8000	Revenue	247,881	100.00%
Total Revenue		247,881	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular	147,353	59.45%
Total 1000		147,353	59.45%

3000 Employee Benefits			
3100	Benefits - Strs	30,178	12.17%
3200	Benefits - Pers	16,623	6.71%
3300		7,034	2.84%
3400	Benefits - Health & Welfare	43,283	17.46%
3500	Benefits - Unemployment	110	.04%
3600	Benefits - Workers' Comp Ins	3,300	1.33%
Total 3000		100,528	40.55%
Total Expenditure		247,881	100.00%

Starting Balance	0
+ Revenues	247,881
- Expenditures	247,881
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	247,881
= Total Sources	247,881

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Personnel Salary	147,353	59.45%
2000			%
3000	Employee Benefits	100,528	40.55%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		247,881	100.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		0	.00%

Selection: Grouped by Account Type, (Org = 54, Restricted? = Y, Control? = N, Fund = 01, Resource = 1400, Object Digit = 2)

ERP for California

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TWO ROCK SCHOOL DISTRICT

Expenditures Projected through: June 30, 2026

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	2,314.00
Revenue Limit Sources	8010-8099	247,881.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		250,195.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	247,881.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		247,881.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		2,314.00

TWO ROCK SCHOOL DISTRICT

Expenditures Projected through: June 30, 2025

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	240,004.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		240,004.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	237,690.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		237,690.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		2,314.00

TWO ROCK UNION SCHOOL DISTRICT
ADOPTED BUDGET
SUMMARY OF MAJOR BUDGET ASSUMPTIONS 2025-26

REVENUES:

COLA 2.3%

ENROLLMENT 135

ATTENDANCE AT 95% OR 129.34 ADA

FEDERAL IMPACT AID (UNRESTRICTED) \$475,000

OTHER FEDERAL REVENUE (RESTRICTED) REDUCE FOR PRIOR YEAR CARRYOVER/DEF REV

TITLE III & TITLE IV

OTHER STATE REVENUES

UNRESTRICTED: INCREASE \$7,809 FOR HOME-TO-SCHOOL TRANSPORTATION

RESTRICTED: DECREASE SPECIAL EDUCATION AB602 BY \$57K

INCREASE ELOP UP TO MINIMUM \$100K

OTHER LOCAL REVENUE REDUCED BY ONE-TIME INSURANCE REIMBURSEMENT

INCREASE CONTRIBUTION TO SPECIAL EDUCATION BY \$194K

\$100K TRANSFER TO FUND 40

EXPENDITURES:

SUPERINTENDENT/PRINCIPAL 1.0 FTE

INCREASE FOR ESTIMATED COSTS NEW SUPT SALARY

CERTIFICATED TEACHERS

REGULAR EDUCATION 8.0 FTE

.50 INTERVENTION (SUPPLEMENTAL HALF OF TK)

TRANSFER COST FOR ADDITIONAL FTE TO CATEGORICAL

.75 FTE FUNDED BY ARTS MUSIC INSTRUCTIONAL MATERIALS BLK GRANT

.25 FUNDED BY SUPPLEMENTAL

RESOURCE SPECIALIST (RSP) .60 FTE

INTERVENTION .40 FTE (FEDERAL FUNDING) AND .50 FTE (SUPPLEMENTAL)

MULTI-YEAR PROJECTIONS:

- FLAT ENROLLMENT AT 135 AND NO CHANGE IN ADA PERCENTAGE
- COLA IN SUBSEQUENT 2 YEARS PER DARTBOARD ON LCFF
- FLAT REVENUE FOR OTHER STATE AND FEDERAL
- ESTIMATED INCREASE IN CONTRIBUTION TO SPECIAL EDUCATION (\$60K AND \$20K)
- REDUCE 1.0 FTE ADDITIONAL TEACHER TO REDUCE CLASS SIZE (CATEGORICAL - \$75K)
- STEP AND COLUMN EST AT 1% FOR CLASSIFIED AND CERTIFICATED
- INCREASE IN ESTIMATED EMPLOYEE BENEFITS DUE TO POTENTIAL CHANGE IN CSEA H&W-\$20K
- CPI OF 2% ON OTHER EXPENDITURES
- NO CHANGE IN INDIRECT COST RATE
- DEFICIT SPENDING PROJECTED FOR BOTH SUBSEQUENT YEARS
 - 2026-27 <\$178,591>
 - 2027-28 <\$165,645>

NOTE: If enrollment grows to 145 or greater, then deficit spending will be reduced by approximately \$130K per year and only minor adjustments in programming and staffing will need to be considered. If enrollment remains flat at 135, then further reductions in classified staffing and or other costs will need to be considered in February 2026 for the 2026-27 fiscal year.

TWO ROCK UNION SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2025-26

ADOPTED BUDGET

PUBLIC HEARING

		UNRESTRICTED GENERAL FUND			Comments
		BUDGET	ADOPTED	Variance	
		REV #3 24-25 6/12/2025 (A)	BUDGET 25-26 6/12/2025 (B)	(B) - (A) (C)	
		128.11	129.34	1.23	Using Current Year ADA
BEGINNING FUND BALANCE:		\$1,729,079	\$1,688,027	(\$41,052)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011	State Aid	\$840,702	\$885,290	\$44,588	Update LCFF Calcs w/ CY P2 ADA and Unduplicated counts PY State Aid adjustments Update for final property tax receipts
8012	Education Protection Account	\$240,004	\$247,881	\$7,877	
8019	State Aid - Prior Year	\$0	\$0	\$0	
8021	Homeowners Exemptions	\$1,088	\$1,200	\$112	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	
8041	Secured	\$238,599	\$250,000	\$11,401	
8042	Unsecured	\$6,388	\$8,000	\$1,612	
8043	Prior Year Taxes	\$0	\$0	\$0	
8044	Supplemental	\$32,045	\$30,000	(\$2,045)	
8045	ERAF	\$195,045	\$200,000	\$4,955	
8047	Community Redevelopment Funds	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	
8096	Transfers to Charter School-In Lieu T	\$0	\$0	\$0	
8097	Property Tax Transfers	\$0	\$0	\$0	
Total LCFF		\$1,553,871	\$1,622,371	\$68,500	Net change in LCFF-PY Adjust
Federal Revenues					
8110	Impact Aid	\$506,400	\$475,000	(\$31,400)	
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8220	Child Nutrition	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues		\$506,400	\$475,000	(\$31,400)	
State Revenues					
8520	Child Nutrition	\$0	\$0	\$0	
8550	Mandated Cost Reimbursements	\$4,560	\$4,663	\$103	
8560	Lottery (Non-Prop 20)	\$22,679	\$22,500	(\$179)	
8590	All Other State Revenues	\$9,900	\$17,709	\$7,809	State Testing reimbursement
Total State Revenues		\$37,139	\$44,872	\$7,733	
Local Revenues					
8650	Leases and Rentals	\$10,200	\$10,200	\$0	
8660	Interest Earnings	\$105,000	\$105,000	\$0	
8689	All Other Fees & Contracts	\$0	\$0	\$0	
8699	Other Local Revenues	\$24,865	\$14,939	(\$9,926)	Local Donations
8792	Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues		\$140,065	\$130,139	(\$9,926)	
TOTAL REVENUES		\$2,237,475	\$2,272,382	\$34,907	
OTHER FINANCING SOURCES					
8919	All Other Interfund Transfers In	\$0	\$0	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	(\$335,351)	(\$529,864)	(\$194,513)	Special Ed Contribution
8990	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources		(\$335,351)	(\$529,864)	(\$194,513)	
TOTAL REVENUES & OTHER SOURCES		\$1,902,124	\$1,742,518	(\$159,606)	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26**

		UNRESTRICTED GENERAL FUND			Comments
		BUDGET	ADOPTED	Variance	
		REV #3 24-25 6/12/2025 (A)	BUDGET 25-26 6/12/2025 (B)	(B) - (A) (C)	
ADOPTED BUDGET PUBLIC HEARING EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$606,811	\$545,750	(\$61,061)	Per current staffing
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$130,275	\$197,200	\$66,925	Tsf Interim Supt Contract
1900	Other Certificated	\$4,500	\$4,000	(\$500)	
Total Certificated Salaries		\$741,586	\$746,950	\$5,364	
Classified Salaries					
2100	Instructional Assist	\$82,301	\$81,500	(\$801)	Per current staffing
2200	Classified Support	\$9,860	\$0	(\$9,860)	Per current staffing
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$150,394	\$159,500	\$9,106	Per current staffing
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$242,555	\$241,000	(\$1,555)	
Employee Benefits					
3100	STRS	\$116,810	\$130,063	\$13,253	Per Salary Adj. above 19.1%
3200	PERS	\$78,945	\$80,166	\$1,221	Per Salary Adj. above
3300	OASDI/Medicare	\$32,737	\$33,317	\$580	Per Salary Adj. above
3400	Health & Welfare	\$123,042	\$116,505	(\$6,537)	Per Salary Adj. above
3500	State Unemployment Ins	\$593	\$500	(\$93)	Per Salary Adj. above
3600	Workers Comp	\$10,220	\$14,822	\$4,602	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$362,347	\$375,373	\$13,026	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$500	\$0	(\$500)	
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$84,431	\$60,396	(\$24,035)	Per current estimates
4400	Non-Capital Furniture & Equip	\$15,427	\$10,000	(\$5,427)	Tsf to Object 4300
4700	Food	\$0	\$0	\$0	
Total Materials & Supplies		\$100,358	\$70,396	(\$29,962)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$0	\$0	\$0	
5200	Travel & Conferences (Mileage)	\$8,169	\$7,700	(\$469)	
5300	Dues & Memberships	\$14,500	\$14,500	\$0	
5400	Insurance	\$33,516	\$36,000	\$2,484	Adj Ins Deductible
5500	Utilities	\$48,000	\$49,500	\$1,500	
5600	Rentals, Leases & Repairs	\$29,173	\$19,550	(\$9,623)	per final est.
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Opera	\$276,181	\$245,081	(\$31,100)	Interim Supt Contract
5900	Communications/Telephone	\$11,000	\$11,500	\$500	
Total Services and Other Operating Exp		\$420,539	\$383,831	(\$36,708)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000		\$1,867,385	\$1,817,550	(\$49,835)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26

ADOPTED BUDGET PUBLIC HEARING EXPENDITURES	UNRESTRICTED GENERAL FUND			Comments
	BUDGET REV #3 24-25 6/12/2025	ADOPTED BUDGET 25-26 6/12/2025	Variance (B) - (A)	
	(A)	(B)	(C)	
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$24,209)	(\$31,640)	(\$7,431)	Indirect rate @ 5.18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	(\$24,209)	(\$31,640)	(\$7,431)	
TOTAL EXPENDITURES	\$1,843,176	\$1,785,910	(\$57,266)	
OTHER FINANCING USES				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$0	
Total Financing Uses:	\$100,000	\$100,000	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,943,176	\$1,885,910	(\$57,266)	
EXCESS OF REVENUES OVER EXPENSE	(\$41,052)	(\$143,392)	(\$102,340)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
5% REU	\$156,267	\$158,361	\$2,093	
Locally restricted funds	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$156,267	\$158,361	\$2,093	5% Reserve
Available	\$1,373,492	\$1,225,913	(\$147,579)	
TOTAL ENDING FUND BALANCE:	\$1,688,027	\$1,544,635	(\$143,392)	\$1 variance due to rounding

Note: \$1 variances due to rounding.

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26**

**ADOPTED BUDGET
PUBLIC HEARING**

GENERAL FUND 01 FISCAL YEAR 2025-26		RESTRICTED GENERAL FUND			Comments
		BUDGET	ADOPTED	Variance	
		REV #3 24-25 6/12/2025 (A)	BUDGET 25-26 6/12/2025 (B)		
ADOPTED BUDGET PUBLIC HEARING				(B) - (A) (C)	
		128.11	129.34	1	
BEGINNING FUND BALANCE:		\$536,759	\$261,121	(\$275,638)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011	State Aid	\$0	\$0	\$0	
8012	Education Protection Account	\$0	\$0	\$0	
8019	State Aid - Prior Year	\$0	\$0	\$0	
8021	Homeowners Exemptions	\$0	\$0	\$0	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	
8041	Secured	\$0	\$0	\$0	
8042	Unsecured	\$0	\$0	\$0	
8043	Prior Year Taxes	\$0	\$0	\$0	
8044	Supplemental	\$0	\$0	\$0	
8045	ERAF	\$0	\$0	\$0	
8047	Community Redevelopment Funds	\$0	\$0	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	
8096	Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	
8097	Property Tax Transfers	\$16,051	\$16,051	\$0	Special Education
Total LCFF		\$16,051	\$16,051	\$0	
Federal Revenues					
8110	Impact Aid	(\$1)	\$0	\$1	
8181	Spec Ed Entitlement (IDEA)	\$26,755	\$24,876	(\$1,879)	AB602 Spec Ed.
8220	Child Nutrition	\$51,000	\$52,000	\$1,000	
8290	All Other Federal Revenue	\$47,440	\$21,394	(\$26,046)	PY Carrover/Deferred Revenue
Total Federal Revenues		\$125,195	\$98,270	(\$26,925)	
State Revenues					
8520	Child Nutrition	\$52,000	\$52,000	\$0	
8550	Mandated Cost Reimbursements	\$0	\$0	\$0	
8560	Lottery (Prop 20)	\$9,716	\$9,000	(\$716)	
8590	All Other State Revenues	\$243,385	\$253,716	\$10,331	Increase ELOP to \$100K
Total State Revenues		\$305,101	\$314,716	\$9,615	
Local Revenues					
8625	Community Redevelopment Funds	\$0	\$0	\$0	
8660	Interest Earnings	\$0	\$0	\$0	
8689	All Other Fees & Contracts	\$0	\$0	\$0	
8699	Other Local Revenues	\$16,818	\$10,700	(\$6,118)	Counseling/Tri-care
8792	Transfer of Apportionment from C	\$108,019	\$50,585	(\$57,434)	AB602 Special Ed
Total Local Revenues		\$124,837	\$61,285	(\$63,552)	
TOTAL REVENUES		\$571,184	\$490,322	(\$80,862)	
OTHER FINANCING SOURCES					
8919	All Other Interfund Transfers In	\$0	\$0	\$0	
8972	Proceeds from Capital Leases	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	\$335,351	\$529,864	\$194,513	Special Education
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources		\$335,351	\$529,864	\$194,513	
TOTAL REVENUES & OTHER SOURCES		\$906,535	\$1,020,186	\$113,651	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26
ADOPTED BUDGET
PUBLIC HEARING
EXPENDITURES**

		RESTRICTED GENERAL FUND			Comments
		BUDGET REV #3 24-25 6/12/2025 (A)	ADOPTED BUDGET 25-26 6/12/2025 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$81,346	\$158,339	\$76,993	Add 1.0 FTE to reduce class size
1200	Certificated Support	\$0	\$0	\$0	
1300	Administrative	\$39,101	\$40,000	\$899	Dir of SPED
1900	Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries		\$120,447	\$198,339	\$77,892	
Classified Salaries					
2100	Instructional Assist	\$52,061	\$37,500	(\$14,561)	Sub costs
2200	Classified Support	\$47,624	\$54,700	\$7,076	
2300	Administrative	\$0	\$0	\$0	
2400	Clerical Salaries	\$5,726	\$0	(\$5,726)	
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$105,411	\$92,200	(\$13,211)	
Employee Benefits					
3100	STRS	\$82,320	\$96,015	\$13,695	STRS on Behalf Calcs
3200	PERS	\$28,515	\$24,755	(\$3,760)	Per Salary Adj. above
3300	OASDI/Medicare	\$9,754	\$9,935	\$181	Per Salary Adj. above
3400	Health & Welfare	\$16,076	\$32,645	\$16,569	Per Salary Adj. above
3500	State Unemployment Ins	\$116	\$149	\$33	Per Salary Adj. above
3600	Workers Comp	\$2,385	\$4,361	\$1,976	Per Salary Adj. above
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$139,166	\$167,860	\$28,694	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$25,196	\$44,200	\$19,004	Transfer to EFB
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$68,432	\$23,815	(\$44,617)	Transfer to EFB
4400	Non-Capital Furniture & Equip	\$4,359	\$2,000	(\$2,359)	
4700	Food	\$99,639	\$103,000	\$3,361	Transfer to EFB
Total Materials & Supplies		\$197,626	\$173,015	(\$24,611)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$111,180	\$172,377	\$61,197	Special Education Contract
5200	Travel & Conferences (Mileage)	\$15,552	\$12,250	(\$3,302)	
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$15,000	\$15,000	\$0	
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Op	\$450,633	\$418,626	(\$32,007)	SOCC Costs/RRM Contracts
5900	Communications/Telephone	\$0	\$0	\$0	
Total Services and Other Operatin		\$592,365	\$618,253	\$25,888	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000		\$562,650	\$631,414	\$68,764	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26**

ADOPTED BUDGET PUBLIC HEARING EXPENDITURES (continued)	RESTRICTED GENERAL FUND			Comments
	BUDGET	ADOPTED	Variance	
	REV #3 24-25 6/12/2025 (A)	BUDGET 25-26 6/12/2025 (B)	(B) - (A) (C)	
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$2,949	\$0	(\$2,949)	
7310 Indirect Cost GF	\$24,209	\$31,640	\$7,431	I/C @ 5.18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$27,158	\$31,640	\$4,482	
TOTAL EXPENDITURES	\$1,182,173	\$1,281,307	\$99,134	
OTHER FINANCING USES				
7438 Debt Service - Interest	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,182,173	\$1,281,307	\$99,134	
EXCESS OF REVENUES OVER EXPENSE	(\$275,638)	(\$261,121)	\$14,517	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$261,121	\$0	\$261,121	Carryover will be budgeted @ Second Interim
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
5% REU	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$261,121	\$0	(\$261,121)	\$1 variance due to rounding

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26**

**ADOPTED BUDGET
PUBLIC HEARING**

	TOTAL GENERAL FUND (COMBINED)			Comments
	BUDGET REV #3 24-25 6/12/2025 (A)	ADOPTED BUDGET 25-26 6/12/2025 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	128.11	129.34	1.23	Using Current Year ADA
BEGINNING FUND BALANCE:	\$2,265,838	\$1,949,148	(\$316,690)	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$840,702	\$885,290	\$25,661	Update LCFF Calcs w/ ADA and Unduplicated counts PY State Aid adjustments
8012 Education Protection Account	\$240,004	\$247,881	\$41,426	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$1,088	\$1,200	(\$112)	Update property tax J29B
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$238,599	\$250,000	(\$1,401)	
8042 Unsecured	\$6,388	\$8,000	(\$1,612)	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$32,045	\$30,000	\$100	
8045 ERAF	\$195,045	\$200,000	(\$7,537)	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$16,051	\$16,051	\$1,633	
Total LCFF:	\$1,569,922	\$1,638,422	\$58,158	
Federal Revenues				
8110 Impact Aid	(\$1)	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$533,155	\$499,876	\$2,102	
8220 Child Nutrition	\$51,000	\$52,000	\$0	
8290 All Other Federal Revenue	\$47,440	\$21,394	(\$1,147)	
Total Federal Revenues	\$631,595	\$573,270	\$955	
State Revenues				
8520 Child Nutrition	\$52,000	\$52,000	\$0	
8550 Mandated Cost Reimbursements	\$4,560	\$4,663	\$0	
8560 Lottery (Non-Prop 20)	\$32,395	\$31,500	\$0	
8590 All Other State Revenues	\$253,285	\$271,425	(\$32,732)	
Total State Revenues	\$342,240	\$359,588	(\$32,732)	
Local Revenues				
8650 Leases and Rentals	\$10,200	\$10,200	\$0	
8660 Interest Earnings	\$105,000	\$105,000	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$41,683	\$25,639	\$2,270	
8792 Transfer of Apportionment from CO	\$108,019	\$50,585	\$8,000	
Total Local Revenues	\$264,902	\$191,424	\$10,270	
TOTAL REVENUES	\$2,808,659	\$2,762,704	\$36,651	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$2,808,659	\$2,762,704	\$36,651	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26**

**ADOPTED BUDGET
PUBLIC HEARING
EXPENDITURES**

TOTAL GENERAL FUND (COMBINED)				
	BUDGET REV #3 24-25 6/12/2025 (A)	ADOPTED BUDGET 25-26 6/12/2025 (B)	Variance (B) - (A) (C)	Comments
Certificated Salaries				
1100 Certificated Instructional	\$688,157	\$704,089	\$29,997	
1200 Certificated Support	\$0	\$0	(\$30,000)	
1300 Administrative	\$169,376	\$237,200	\$0	
1900 Other Certificated	\$4,500	\$4,000	\$0	
Total Certificated Salaries	\$862,033	\$945,289	(\$3)	
Classified Salaries				
2100 Instructional Assist	\$134,362	\$119,000	(\$3,036)	
2200 Classified Support	\$57,484	\$54,700	(\$102)	
2300 Administrative	\$0	\$0	\$0	
2400 Clerical Salaries	\$156,120	\$159,500	\$2,406	
2900 Other Classified	\$0	\$0	\$0	
Total Classified Salaries	\$347,966	\$333,200	(\$732)	
Employee Benefits				
3100 STRS	\$199,130	\$226,078	(\$962)	
3200 PERS	\$107,460	\$104,921	(\$1,479)	
3300 OASDI/Medicare	\$42,491	\$43,252	(\$4,521)	
3400 Health & Welfare	\$139,118	\$149,150	\$8,882	
3500 State Unemployment Ins	\$709	\$649	\$2	
3600 Workers Comp	\$12,605	\$19,183	(\$435)	
3700 Retiree Benefits	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits	\$501,513	\$543,233	\$1,487	
Materials & Supplies				
4100 Approved Textbooks & Core Curr	\$25,696	\$44,200	\$9,958	
4200 Books & Reference Materials	\$0	\$0	\$0	
4300 Materials & Supplies	\$152,863	\$84,211	\$30,211	
4400 Non-Capital Furniture & Equip	\$19,786	\$12,000	\$1,770	
4700 Food	\$99,639	\$103,000	\$0	
Total Materials & Supplies	\$297,984	\$243,411	\$41,939	
Services & Other Operating Exp				
5100 Sub-Agreements over \$25K	\$111,180	\$172,377	(\$11,533)	
5200 Travel & Conferences (Mileage)	\$23,721	\$19,950	\$3,302	
5300 Dues & Memberships	\$14,500	\$14,500	\$0	
5400 Insurance	\$33,516	\$36,000	\$0	
5500 Utilities	\$48,000	\$49,500	\$0	
5600 Rentals, Leases & Repairs	\$44,173	\$34,550	\$0	
5700 Direct Cost Transfer	\$0	\$0	\$0	
5800 Professional Consulting/Other Ope	\$726,814	\$663,707	\$196,197	
5900 Communications/Telephone	\$11,000	\$11,500	\$0	
Total Services and Other Operating	\$1,012,904	\$1,002,084	\$187,966	
Capital Outlay				
6100 Land Improvements	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay	\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000	\$3,022,400	\$3,067,217	\$4,176	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2025-26**

**ADOPTED BUDGET
PUBLIC HEARING
EXPENDITURES (continued)**

	TOTAL GENERAL FUND (COMBINED)			Comments
	BUDGET REV #3 24-25 6/12/2025 (A)	ADOPTED BUDGET 25-26 6/12/2025 (B)	Variance (B) - (A) (C)	
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charter	\$2,949	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$2,949	\$0	\$0	
TOTAL EXPENDITURES	\$3,025,349	\$3,067,217	\$230,657	
OTHER FINANCING USES				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$100,000	\$100,000	\$0	
Total Financing Uses:	\$100,000	\$100,000	\$0	
TOTAL EXPENDITURES & OTHER USES	\$3,125,349	\$3,167,217	\$230,657	
EXCESS OF REVENUES OVER EXPENSE	(\$316,690)	(\$404,513)	(\$194,006)	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$2,000	\$2,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$261,121	\$0	(\$261,121)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
5% REU	\$156,267	\$158,361	\$2,093	
Locally restricted funds	\$0	\$0	\$0	
Supplemental Carryover	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$156,267	\$158,361	\$2,093	5% Reserves
Available	\$1,373,492	\$1,225,913	(\$147,579)	
TOTAL ENDING FUND BALANCE:	\$1,949,147	\$1,544,634	(\$404,513)	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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: 5001 Springhill Road, Petaluma CA 94952

Date: June 6, 2025

Adoption Date: June 19, 2025

Signed:

Clark/Secretary of the Governing Board

(Original signature required)

Printed Name: JOHN MARKATOS

Title: INTERIM

SUPERINTENDENT/PRINCIPAL

Public Hearing:

Place: 5001 Springhill Road, Petaluma CA 94952

Date: June 12, 2025

Time: 4:30 pm

Contact person for additional information on the budget reports:

Name: Chris Thomas

Telephone: 707-762-6617

Title: Chief Business Official, Consultant

E-mail: cthomas@trusd.org

Criteria and Standards Review Summary

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

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	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 06/19/2025
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	
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
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G = General Ledger Data; S = Supplemental Data

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

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

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

Redwood Empire Schools Insurant Group (RESIG), Cindy Wilkerson, Executive Director
5760 Skylane BLVD, Windsor, CA 95492; 707-836-0779 ext 120

☐ 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: JOHN MARKATOS

Title: INTERIM
SUPERINTENDENT/PRINCIPAL

For additional information on this certification, please contact:

Name: Chris Thomas

Title: Chief Business Official, Consultant

Telephone: 707-762-6617

E-mail: cthomas@trusd.org

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,553,871.00	16,051.00	1,569,922.00	1,622,374.00	16,051.00	1,638,425.00	4.4%
2) Federal Revenue		8100-8299	506,400.00	125,195.00	631,595.00	475,000.00	98,270.00	573,270.00	-9.2%
3) Other State Revenue		8300-8599	37,139.00	305,101.00	342,240.00	44,872.00	314,716.00	359,586.00	5.1%
4) Other Local Revenue		8600-8799	140,065.00	124,837.00	264,902.00	130,139.00	61,285.00	191,424.00	-27.7%
5) TOTAL, REVENUES			2,237,475.00	571,184.00	2,808,659.00	2,272,382.00	490,322.00	2,762,704.00	-1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	741,586.00	120,447.00	862,033.00	746,950.00	198,339.00	945,289.00	9.7%
2) Classified Salaries		2000-2999	242,555.00	105,411.00	347,966.00	241,000.00	92,200.00	333,200.00	-4.2%
3) Employee Benefits		3000-3999	362,347.00	139,168.00	501,513.00	375,373.00	167,860.00	543,233.00	8.3%
4) Books and Supplies		4000-4999	100,358.00	197,628.00	297,984.00	70,396.00	173,015.00	243,411.00	-18.3%
5) Services and Other Operating Expenditures		5000-5999	420,538.00	592,365.00	1,012,904.00	383,831.00	618,253.00	1,002,084.00	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	2,949.00	2,949.00	0.00	0.00	0.00	-100.0%
7400-7499			(24,209.00)	24,209.00	0.00	(31,840.00)	31,840.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7500-7599	1,843,176.00	1,382,173.00	3,025,349.00	1,785,910.00	1,281,307.00	3,067,217.00	1.4%
9) TOTAL, EXPENDITURES			384,289.00	(610,589.00)	(216,690.00)	486,472.00	(780,985.00)	(304,513.00)	40.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
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		7800-7829	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
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	(335,351.00)	335,351.00	0.00	(529,864.00)	529,864.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(435,351.00)	335,351.00	(100,000.00)	(629,864.00)	529,864.00	(100,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(41,052.00)	(275,638.00)	(316,690.00)	(143,382.00)	(261,121.00)	(404,513.00)	27.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,767,039.00	536,759.00	2,303,798.00	1,688,027.00	261,121.00	1,949,148.00	-15.4%
b) Audit Adjustments		9793	(37,960.00)	0.00	(37,960.00)	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,729,079.00	536,759.00	2,265,838.00	1,688,027.00	261,121.00	1,949,148.00	-14.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,729,079.00	536,759.00	2,265,838.00	1,688,027.00	261,121.00	1,949,148.00	-14.0%
2) Ending Balance, June 30 (E + F1e)			1,688,027.00	261,121.00	1,949,148.00	1,544,635.00	0.00	1,544,635.00	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	261,121.00	261,121.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	156,267.00	0.00	156,267.00	156,361.00	0.00	156,361.00	1.3%
5% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780	156,267.00		156,267.00			0.00	
5% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780			0.00			156,361.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	156,267.00	0.00	156,267.00	156,361.00	0.00	156,361.00	1.3%
Unassigned/Unappropriated Amount		9790	1,373,493.00	0.00	1,373,493.00	1,225,913.00	0.00	1,225,913.00	-10.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,323,948.33	247,628.75	2,571,578.28				
1) Fair Value Adjustment to Cash in County Treasury		9111	(122,693.00)	0.00	(122,693.00)				
b) in Banks		9120	0.00	1,502.33	1,502.33				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collectors Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,147.60	21,493.00	22,640.60				
4) Due from Grantor Government		9250	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

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)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,203,403.33	270,625.08	2,474,028.41				
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	39,372.31	0.00	39,372.31				
2) Due to Grantor Governments		9550	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			39,372.31	0.00	39,372.31				
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) - (J6 + J2)			2,164,031.02	270,625.08	2,434,656.10				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	840,702.00	0.00	840,702.00	885,290.00	0.00	885,290.00	5.3%
Education Protection Account State Aid - Current Year		8012	240,004.00	0.00	240,004.00	247,881.00	0.00	247,881.00	3.3%
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	1,088.00	0.00	1,088.00	1,200.00	0.00	1,200.00	10.3%
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									
Secured Roll Taxes		8041	236,599.00	0.00	236,599.00	250,000.00	0.00	250,000.00	4.6%
Unsecured Roll Taxes		8042	6,386.00	0.00	6,386.00	8,000.00	0.00	8,000.00	25.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Supplemental Taxes		8044	32,045.00	0.00	32,045.00	30,000.00	0.00	30,000.00	-6.4%
Education Revenue Augmentation Fund (ERAF)		8045	195,045.00	0.00	195,045.00	200,000.00	0.00	200,000.00	2.5%
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			1,553,871.00	0.00	1,553,871.00	1,622,371.00	0.00	1,622,371.00	4.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	16,051.00	16,051.00	0.00	16,051.00	16,051.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,553,871.00	16,051.00	1,569,922.00	1,622,371.00	16,051.00	1,638,422.00	4.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	506,400.00	0.00	506,400.00	475,000.00	0.00	475,000.00	-6.2%
Special Education Enrollment		8181	0.00	25,224.00	25,224.00	0.00	23,345.00	23,345.00	-7.4%
Special Education Discretionary Grants		8182	0.00	1,531.00	1,531.00	0.00	1,531.00	1,531.00	0.0%
Child Nutrition Programs		8220	0.00	51,000.00	51,000.00	0.00	52,000.00	52,000.00	2.0%
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		8266	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8261	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8265	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8267	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	1,990.00	1,990.00	0.00	1,994.00	1,994.00	-1.3%
Title III, Immigrant Student Program	4201	8290	0.00	2,215.00	2,215.00	0.00	0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Public Charter Schools Grant Program (PCSGP)	4510	8290		8.02	8.02		0.00	0.00	0.0%
Other Every Student Succeeds Act	3940, 3060, 3061, 3110, 3150, 3155, 3160, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,953.00	2,953.00		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	A# Other	8290	0.00	40,282.00	40,282.00		19,430.00	19,430.00	-51.8%
TOTAL, FEDERAL REVENUE			506,400.00	125,195.00	631,595.00	475,000.00	96,270.00	573,270.00	-9.2%
OTHER STATE REVENUE									
Other State Appropriations									
Special Education Master Plan									
Current Year	8500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Appropriations - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Appropriations - 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	52,000.00	52,000.00	0.00	52,000.00	52,000.00	0.0%
Mandated Costs Reimbursements		8550	4,560.00	0.00	4,560.00	4,563.00	0.00	4,563.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	22,679.00	9,716.00	32,395.00	22,500.00	9,000.00	31,500.00	-2.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		89,037.00	89,037.00		100,000.00	100,000.00	12.3%
After School Education and Safety (ASES)	6010	8590		36,627.00	36,627.00		36,627.00	36,627.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6050, 6060, 6065	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		17,593.00	17,593.00		17,593.00	17,593.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	A# Other	8590	9,900.00	100,128.00	110,028.00	17,709.00	98,496.00	117,205.00	6.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			37,139.00	305,101.00	342,240.00	44,872.00	314,716.00	359,588.00	5.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	10,200.00	0.00	10,200.00	10,200.00	0.00	10,200.00	0.0%
Interest		8660	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
A3 Other Local Revenue		8699	24,865.00	16,818.00	41,683.00	14,939.00	10,700.00	25,639.00	-38.5%
Tuition		8740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		108,019.00	108,019.00		50,585.00	50,585.00	-53.2%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/R 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	A3 Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	A3 Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	A3 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			140,065.00	124,837.00	264,902.00	130,139.00	61,285.00	191,424.00	-27.7%
TOTAL, REVENUES			2,237,475.00	571,164.00	2,808,639.00	2,272,382.00	450,322.00	2,762,704.00	-1.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	806,811.00	81,346.00	888,157.00	545,750.00	158,339.00	704,089.00	2.3%
Certificated Pupá Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,275.00	39,101.00	169,376.00	197,209.00	40,900.00	237,209.00	40.0%
Other Certificated Salaries		1900	4,590.00	0.00	4,590.00	4,000.00	0.00	4,000.00	-11.1%
TOTAL, CERTIFICATED SALARIES			741,596.00	120,447.00	862,043.00	746,950.00	199,239.00	945,289.00	9.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	82,301.00	52,051.00	134,352.00	81,500.00	37,500.00	119,000.00	-11.4%
Classified Support Salaries		2200	9,860.00	47,624.00	57,484.00	0.00	54,700.00	54,700.00	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	150,394.00	5,726.00	156,120.00	153,500.00	0.00	153,500.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			242,555.00	105,401.00	347,956.00	241,000.00	92,200.00	333,200.00	-4.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	116,610.00	92,320.00	208,930.00	130,063.00	96,015.00	226,078.00	13.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	78,945.00	28,515.00	107,460.00	82,155.00	24,755.00	104,921.00	-2.4%
OSAD/Medicare/Alternative		3301-3302	32,737.00	9,754.00	42,491.00	33,317.00	9,435.00	43,252.00	1.8%
Health and Welfare Benefits		3401-3402	123,842.00	16,076.00	139,118.00	116,505.00	32,645.00	149,150.00	7.2%
Unemployment Insurance		3501-3502	593.00	115.00	708.00	500.00	148.00	648.00	-8.5%
Workers' Compensation		3601-3602	10,220.00	2,383.00	12,603.00	14,822.00	4,351.00	19,183.00	52.2%
OPFB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPFB, 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			362,347.00	133,166.00	501,513.00	375,373.00	167,850.00	543,233.00	8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	500.00	25,196.00	25,696.00	0.00	44,200.00	44,200.00	72.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	84,431.00	68,432.00	152,863.00	60,396.00	23,815.00	84,211.00	-44.9%
Non-capitalized Equipment		4400	15,427.00	4,359.00	19,786.00	10,000.00	2,500.00	12,000.00	-39.4%
Food		4700	0.00	99,639.00	99,639.00	0.00	103,000.00	103,000.00	3.4%
TOTAL BOOKS AND SUPPLIES			100,358.00	197,626.00	297,984.00	70,396.00	173,615.00	243,411.00	-18.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	111,180.00	111,180.00	0.00	172,377.00	172,377.00	55.0%
Travel and Conferences		5200	8,169.00	15,552.00	23,721.00	7,760.00	12,250.00	19,956.00	-15.9%
Dues and Memberships		5300	14,500.00	0.00	14,500.00	14,500.00	0.00	14,500.00	0.0%
Insurance		5400 - 5450	33,516.00	0.00	33,516.00	36,000.00	0.00	36,000.00	7.4%
Operations and Housekeeping Services		5500	48,000.00	0.00	48,000.00	49,500.00	0.00	49,500.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,173.00	15,020.00	44,173.00	19,550.00	15,000.00	34,550.00	-21.8%
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	276,181.00	450,633.00	726,814.00	245,081.00	418,926.00	683,797.00	-8.7%
Communications		5900	11,000.00	0.00	11,000.00	11,500.00	0.00	11,500.00	4.5%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			420,539.00	592,365.00	1,012,904.00	383,831.00	616,253.00	1,002,084.00	-1.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
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 Appointments									
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 Appointments									
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 Appointments	All Other	7221-7223	0.00	2,949.00	2,949.00	0.00	0.00	0.00	-100.0%
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%

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	2,949.00	2,949.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310							
Transfers of Indirect Costs - Interfund		7350	(24,209.00)	24,209.00	0.00	(31,640.00)	31,640.00	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			(24,209.00)	24,209.00	0.00	(31,640.00)	31,640.00	0.00	0.0%
INTERFUND TRANSFERS			1,843,176.00	1,182,173.00	3,025,349.00	1,785,910.00	1,261,307.00	3,067,217.00	1.4%
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Appropriations									
Emergency Appropriations		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%

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									
USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651							
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	(335,351.00)	335,351.00	0.00	(529,864.00)	529,864.00	0.00	0.0%
Contributions from Restricted Revenues		8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(335,351.00)	335,351.00	0.00	(529,864.00)	529,864.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a-b + c - d + e)			(435,351.00)	335,351.00	(100,000.00)	(529,864.00)	529,864.00	(100,000.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,553,871.00	16,051.00	1,569,922.00	1,822,371.00	16,051.00	1,838,422.00	4.4%
2) Federal Revenue		8100-8299	506,400.00	126,185.00	631,585.00	475,000.00	98,270.00	573,270.00	-9.2%
3) Other State Revenue		8300-8599	37,139.00	305,101.00	342,240.00	44,872.00	314,718.00	359,588.00	5.1%
4) Other Local Revenue		8600-8799	140,065.00	124,837.00	264,902.00	130,139.00	61,285.00	191,424.00	-27.7%
5) TOTAL REVENUES			2,237,475.00	571,184.00	2,808,659.00	2,272,362.00	490,322.00	2,762,704.00	-1.6%
B. EXPENDITURES (Objects 1000-7899)									
1) Instruction	1000-1999		1,068,615.00	550,420.00	1,619,035.00	967,458.00	695,669.00	1,663,127.00	2.7%
2) Instruction - Related Services	2000-2999		199,578.00	59,276.00	258,854.00	254,926.00	66,300.00	321,226.00	24.1%
3) Pupil Services	3000-3999		61,955.00	214,321.00	276,276.00	62,991.00	205,146.00	268,137.00	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	190,858.00	190,858.00	0.00	151,862.00	151,862.00	-20.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		330,920.00	24,209.00	355,029.00	337,935.00	41,640.00	379,575.00	6.9%
8) Plant Services	8000-8999		182,208.00	140,140.00	322,348.00	163,500.00	120,700.00	284,200.00	-11.8%
9) Other Outgo	9000-9999	Except 7800-7899	0.00	2,949.00	2,949.00	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES			1,843,176.00	1,182,173.00	3,025,349.00	1,785,910.00	1,201,307.00	3,067,217.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A3 - B10)									
			394,299.00	(610,988.00)	(216,689.00)	486,472.00	(790,985.00)	(304,513.00)	40.5%
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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
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	(335,351.00)	335,351.00	0.00	(529,864.00)	529,864.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(435,351.00)	335,351.00	(100,000.00)	(679,864.00)	529,864.00	(100,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(41,052.00)	(275,638.00)	(316,690.00)	(143,392.00)	(261,121.00)	(404,513.00)	27.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,767,039.00	536,759.00	2,303,798.00	1,688,027.00	251,121.00	1,939,148.00	-15.4%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(37,960.00)	0.00	(37,960.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (Fta + F1b)			1,729,079.00	536,759.00	2,265,838.00	1,689,027.00	261,121.00	1,949,148.00	-14.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,729,079.00	536,759.00	2,265,838.00	1,689,027.00	261,121.00	1,949,148.00	-14.0%
2) Ending Balance, June 30 (E + F1e)			1,689,027.00	261,121.00	1,949,148.00	1,544,635.00	0.00	1,544,635.00	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	261,121.00	261,121.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	156,267.00	0.00	156,267.00	156,361.00	0.00	156,361.00	1.3%
5% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780	156,267.00		156,267.00			0.00	
5% RESERVE FOR ECONOMIC UNCERTAINTY	0000	9780			0.00	156,361.00		156,361.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9709	156,267.00	0.00	156,267.00	156,361.00	0.00	158,361.00	1.3%
Unassigned/Unappropriated Amount		9790	1,373,493.00	0.00	1,373,493.00	1,225,913.00	0.00	1,225,913.00	-10.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	25,000.00	0.00
5810	Other Restricted Federal	22,121.00	0.00
6266	Educator Effectiveness, FY 2021-22	14,500.00	0.00
6300	Lottery : Instructional Materials	26,000.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	74,500.00	0.00
7435	Learning Recovery Emergency Block Grant	40,000.00	0.00
9010	Other Restricted Local	60,000.00	0.00
Total, Restricted Balance		261,121.00	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	300.00	300.00	0.0%
5) TOTAL, REVENUES			300.00	300.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1099	0.00	0.00	0.0%
2) Classified Salaries		2000-2099	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)			300.00	300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8829	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)			300.00	300.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,430.00	12,730.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.00	12,730.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.00	12,730.00	2.4%
2) Ending Balance, June 30 (E + F1e)			12,730.00	13,030.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	12,730.00	13,030.00	2.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,792.69		
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		9250	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,792.89		
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		9580	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)			12,792.89		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			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					
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	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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			300.00	300.00	0.0%
TOTAL, REVENUES			300.00	300.00	0.0%
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%
QASDI/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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	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%
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 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		8982	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		0010-0099	0.00	0.00	0.0%
2) Federal Revenue		0100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	0.0%
5) TOTAL REVENUES			300.00	300.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1099		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)			300.00	300.00	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)			300.00	300.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,430.00	12,730.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.00	12,730.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.00	12,730.00	2.4%
2) Ending Balance, June 30 (E + F1e)			12,730.00	13,030.00	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	12,730.00	13,030.00	2.4%
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	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	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	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	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 (A9 - B9)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7500-7629	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)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,498.00	70,498.00	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,498.00	70,498.00	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,498.00	70,498.00	2.9%
2) Ending Balance, June 30 (E + F1e)			70,498.00	72,498.00	2.8%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	70,498.00	72,498.00	2.8%
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	70,498.54		
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		9390	0.00		
10) TOTAL, ASSETS			70,498.54		
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		9580	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)			70,498.54		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL REVENUES			2,000.00	2,000.00	0.0%
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) LGFF 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	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES (Objects 1000-7000)					
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)			2,000.00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7629	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)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	68,498.00	70,498.00	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,498.00	70,498.00	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,498.00	70,498.00	2.9%
2) Ending Balance, June 30 (E + F1e)			70,498.00	72,498.00	2.8%
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		9760	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	70,498.00	72,498.00	2.8%
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	20,000.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	25,000.00	400.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1899	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	15,446.00	0.00	-100.0%
6) Capital Outlay		6000-6999	160,055.00	114,000.00	-28.8%
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			175,501.00	114,000.00	-35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(170,501.00)	(89,000.00)	-47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7500-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		5930-5979	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			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,501.00)	11,000.00	-115.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	284,967.00	214,466.00	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			284,967.00	214,466.00	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,967.00	214,466.00	-24.7%
2) Ending Balance, June 30 (E + F1e)			214,466.00	225,466.00	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9760	214,466.00	225,466.00	5.1%
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	239,103.95		
1) Fair Value Adjustment to Cash In County Treasury		9111	(3,216.00)		
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			235,887.95		
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) - (I5 + J2)			235,887.95		
FEDERAL REVENUE					
FEMA		8261	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	20,000.00	New
TOTAL, FEDERAL REVENUE			0.00	20,000.00	New
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	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		8626	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	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			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	25,000.00	400.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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	15,446.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,446.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	102,738.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	57,317.00	114,000.00	98.9%
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			160,055.00	114,000.00	-28.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7436	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			175,501.00	114,000.00	-35.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	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					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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)			100,000.00	100,000.00	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	20,000.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	25,000.00	400.0%
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) Auxiliary 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		175,501.00	114,000.00	-35.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			175,501.00	114,000.00	-35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(170,501.00)	(89,000.00)	-47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8879	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8880-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,501.00)	11,000.00	-115.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	284,987.00	214,466.00	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			284,987.00	214,466.00	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,987.00	214,466.00	-24.7%
2) Ending Balance, June 30 (E + F1e)			214,466.00	225,466.00	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		8711	0.00	0.00	0.0%
Stores		8712	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	214,466.00	225,466.00	5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	128.11	128.11	128.11	129.34	129.34	129.34
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)	128.11	128.11	128.11	129.34	129.34	129.34
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)	128.11	128.11	128.11	129.34	129.34	129.34
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 49915(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/LC						
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 46360)						
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

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	1,622,371.00	3.88%	1,685,359.00	3.38%	1,742,305.00
2. Federal Revenues	8100-8299	475,000.00	0.00%	475,000.00	0.00%	475,000.00
3. Other State Revenues	8300-8599	44,872.00	0.29%	45,000.00	0.00%	45,000.00
4. Other Local Revenues	8600-8799	130,139.00	-0.11%	130,000.00	0.00%	130,000.00
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	(529,864.00)	11.35%	(590,000.00)	3.39%	(610,000.00)
6. Total (Sum lines A1 thru A5c)		1,742,518.00	0.16%	1,745,359.00	2.12%	1,782,305.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				746,950.00		752,950.00
b. Step & Column Adjustment				6,000.00		6,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	746,950.00	0.80%	752,950.00	0.80%	758,950.00
2. Classified Salaries						
a. Base Salaries				241,000.00		244,000.00
b. Step & Column Adjustment				3,000.00		3,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	241,000.00	1.24%	244,000.00	1.23%	247,000.00
3. Employee Benefits	3000-3999	375,373.00	4.96%	394,000.00	1.27%	399,000.00
4. Books and Supplies	4000-4999	70,396.00	2.28%	72,000.00	2.78%	74,000.00
5. Services and Other Operating Expenditures	5000-5999	383,831.00	2.13%	392,000.00	2.04%	400,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,640.00)	-2.02%	(31,000.00)	0.00%	(31,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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)		1,885,910.00	2.02%	1,923,950.00	1.25%	1,947,950.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(143,392.00)		(178,591.00)		(165,645.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1a)		1,688,027.00		1,544,635.00		1,366,044.00
2. Ending Fund Balance (Sum lines C and D1)		1,544,635.00		1,366,044.00		1,200,399.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
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	158,361.00		149,700.00		152,050.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	158,361.00		149,700.00		152,050.00
2. Unassigned/Unappropriated	9790	1,225,913.00		1,064,644.00		894,299.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,544,635.00		1,366,044.00		1,200,399.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	158,361.00		149,700.00		152,050.00
c. Unassigned/Unappropriated	9790	1,225,913.00		1,064,644.00		894,299.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,384,274.00		1,214,344.00		1,046,349.00
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.						

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	16,051.00	0.00%	16,051.00	0.00%	16,051.00
2. Federal Revenues	8100-8299	98,270.00	0.74%	99,000.00	0.00%	99,000.00
3. Other State Revenues	8300-8599	314,716.00	-3.72%	303,000.00	0.66%	305,000.00
4. Other Local Revenues	8600-8799	61,285.00	1.17%	62,000.00	1.61%	63,000.00
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	529,864.00	11.35%	550,000.00	3.39%	610,000.00
6. Total (Sum lines A1 thru A5c)		1,020,186.00	4.89%	1,070,051.00	2.15%	1,093,051.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				198,339.00		125,139.00
b. Step & Column Adjustment				1,800.00		1,800.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	198,339.00	-36.91%	125,139.00	1.44%	126,939.00
2. Classified Salaries						
a. Base Salaries				92,200.00		93,200.00
b. Step & Column Adjustment				1,000.00		1,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,200.00	1.08%	93,200.00	1.07%	94,200.00
3. Employee Benefits	3000-3999	167,860.00	-16.60%	140,000.00	3.57%	145,000.00
4. Books and Supplies	4000-4999	173,015.00	-13.47%	149,712.00	2.14%	152,912.00
5. Services and Other Operating Expenditures	5000-5999	618,253.00	-14.11%	531,000.00	2.26%	543,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,640.00	-2.02%	31,000.00	0.00%	31,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,281,307.00	-16.49%	1,070,051.00	2.15%	1,093,051.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(261,121.00)		0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		261,121.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
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)		0.00		0.00		0.00
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.						
Reduction of 1.0 FTE teacher supported by Art, Music Instructional Materials Block Grant and UPK for reducing class size and avoiding combo-classes for one-year.						

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	1,636,422.00	3.84%	1,701,410.00	3.35%	1,758,356.00
2. Federal Revenues	8100-8299	573,270.00	0.13%	574,000.00	0.00%	574,000.00
3. Other State Revenues	8300-8599	359,588.00	-3.22%	346,000.00	0.57%	350,000.00
4. Other Local Revenues	8600-8799	191,424.00	0.30%	192,000.00	0.52%	193,000.00
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)		2,762,704.00	1.91%	2,815,410.00	2.13%	2,875,356.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				945,289.00		878,089.00
b. Step & Column Adjustment				7,800.00		7,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(75,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	945,289.00	-7.11%	878,089.00	0.89%	885,889.00
2. Classified Salaries						
a. Base Salaries				333,200.00		337,200.00
b. Step & Column Adjustment				4,000.00		4,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	333,200.00	1.20%	337,200.00	1.19%	341,200.00
3. Employee Benefits	3000-3999	543,233.00	-1.70%	534,000.00	1.87%	544,000.00
4. Books and Supplies	4000-4999	243,411.00	-8.91%	221,712.00	2.35%	226,912.00
5. Services and Other Operating Expenditures	5000-5999	1,002,084.00	-7.89%	923,000.00	2.17%	943,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
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)		3,167,217.00	-5.47%	2,994,001.00	1.57%	3,041,001.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(404,513.00)		(178,591.00)		(165,645.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,949,148.00		1,544,635.00		1,366,044.00
2. Ending Fund Balance (Sum lines C and D1)		1,544,635.00		1,366,044.00		1,200,399.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	0.00		0.00		0.00
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	158,361.00		149,700.00		152,050.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	158,361.00		149,700.00		152,050.00
2. Unassigned/Unappropriated	9790	1,225,913.00		1,064,644.00		894,299.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,544,635.00		1,366,044.00		1,200,399.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	158,361.00		149,700.00		152,050.00
c. Unassigned/Unappropriated	9790	1,225,913.00		1,064,644.00		894,299.00
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)		1,384,274.00		1,214,344.00		1,046,349.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		43.71%		40.56%		34.41%
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 6540, 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)						
		129.34		129.00		129.11
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		3,167,217.00		2,994,001.00		3,041,001.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		3,167,217.00		2,994,001.00		3,041,001.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		158,360.85		149,700.05		152,050.05
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)						
		158,360.85		149,700.05		152,050.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,500.00		5,500.00			5,500.00
Work In Progress			0.00			0.00
Total capital assets not being depreciated	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
Capital assets being depreciated:						
Land Improvements	1,055,385.00	40,415.00	1,105,800.00	68,000.00		1,173,800.00
Buildings	1,751,618.00	(40,415.00)	1,711,203.00	108,000.00		1,819,203.00
Equipment	91,116.00		91,116.00			91,116.00
Total capital assets being depreciated	2,908,119.00	0.00	2,908,119.00	176,000.00	0.00	3,084,119.00
Accumulated Depreciation for:						
Land Improvements	(555,843.00)	(7,967.00)	(563,840.00)		67,000.00	(631,840.00)
Buildings	(1,039,679.00)	(711.00)	(1,040,390.00)		36,000.00	(1,076,390.00)
Equipment	(45,869.00)	5.00	(45,864.00)		3,400.00	(49,064.00)
Total accumulated depreciation	(1,642,191.00)	(8,703.00)	(1,650,894.00)	0.00	106,400.00	(1,757,294.00)
Total capital assets being depreciated, net excluding lease and subscription assets	1,265,928.00	(8,703.00)	1,257,225.00	176,000.00	106,400.00	1,326,825.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,271,428.00	(8,703.00)	1,262,725.00	176,000.00	106,400.00	1,332,325.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work In Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	1,809,047.00	(489,317.00)	1,319,730.00		100,000.00	1,219,730.00	
Compensated Absences Payable	2,902.00		2,902.00	1,000.00		3,902.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,811,949.00	(489,317.00)	1,322,632.00	1,000.00	100,000.00	1,223,632.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		1,850,000.00	1,818,500.00	1,744,000.00	1,754,000.00	1,683,500.00	1,589,000.00	1,836,000.00	1,693,500.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-									
	8019		47,500.00	47,500.00	150,000.00	85,500.00	85,500.00	150,000.00	85,500.00	67,000.00
Property Taxes	8020-									
	8079		0.00	3,000.00	2,000.00	2,000.00	2,000.00	265,000.00	5,000.00	2,000.00
Miscellaneous Funds	8080-									
	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
Federal Revenue	8100-									
	8299		0.00	35,000.00	15,000.00	25,000.00	3,000.00	150,000.00	20,000.00	0.00
Other State Revenue	8300-									
	8599		7,000.00	7,000.00	12,000.00	12,000.00	30,000.00	20,000.00	30,000.00	25,000.00
Other Local Revenue	8600-									
	8799		1,000.00	13,000.00	12,000.00	41,000.00	17,000.00	17,000.00	30,000.00	7,000.00
Interfund Transfers In	8900-									
	8929									
All Other Financing Sources	8930-									
	9979									
TOTAL RECEIPTS			55,500.00	105,500.00	191,000.00	185,500.00	137,500.00	602,000.00	170,500.00	109,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-									
	1999		15,000.00	75,000.00	75,000.00	75,000.00	75,000.00	95,000.00	75,000.00	75,000.00
Classified Salaries	2000-									
	2999		7,000.00	25,000.00	29,000.00	29,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Employee Benefits	3000-									
	3999		10,000.00	35,000.00	42,000.00	42,000.00	42,000.00	60,000.00	43,000.00	43,000.00
Books and Supplies	4000-									
	4999		20,000.00	5,000.00	20,000.00	30,000.00	20,000.00	20,000.00	15,000.00	10,000.00
Services	5000-									
	5999		35,000.00	40,000.00	15,000.00	60,000.00	65,000.00	150,000.00	150,000.00	32,000.00
Capital Outlay	6000-									
	6999									
Other Outgo	7000-									
	7499									
Interfund Transfers Out	7600-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			87,000.00	180,000.00	181,000.00	236,000.00	232,000.00	355,000.00	313,000.00	190,000.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
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
Liabilities and Deferred Inflows										
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
Nonoperating										
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)			(31,500.00)	(74,500.00)	10,000.00	(70,500.00)	(94,500.00)	247,000.00	(142,500.00)	(81,000.00)
F. ENDING CASH (A + E)			1,818,500.00	1,744,000.00	1,754,000.00	1,683,500.00	1,589,000.00	1,836,000.00	1,693,500.00	1,612,500.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
A. BEGINNING CASH	JUNE	1,612,500.00	1,615,500.00	1,710,500.00	1,691,500.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010- 8019	130,000.00	67,000.00	67,000.00	100,000.00	50,671.00		1,133,171.00	1,133,171.00
Property Taxes	8020- 8079	2,000.00	116,000.00	5,000.00	85,200.00	0.00		489,200.00	489,200.00
Miscellaneous Funds	8080- 8089	0.00	0.00	0.00	8,051.00			16,051.00	16,051.00
Federal Revenue	8100- 8299	10,000.00	200,000.00	50,000.00	40,000.00	25,270.00		573,270.00	573,270.00
Other State Revenue	8300- 8599	50,000.00	25,000.00	50,000.00	50,000.00	41,588.00		359,588.00	359,588.00
Other Local Revenue	8600- 8799	12,000.00	25,000.00	7,000.00	5,000.00	4,424.00		191,424.00	191,424.00
Interfund Transfers In	8900- 8929							0.00	0.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		204,000.00	433,000.00	179,000.00	288,251.00	121,953.00	0.00	2,762,704.00	2,762,704.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	75,000.00	75,000.00	75,000.00	125,000.00	35,289.00		945,289.00	945,289.00
Classified Salaries	2000- 2999	30,000.00	30,000.00	30,000.00	30,000.00	3,200.00		333,200.00	333,200.00
Employee Benefits	3000- 3999	43,000.00	43,000.00	43,000.00	72,000.00	25,233.00		543,233.00	543,233.00
Books and Supplies	4000- 4999	25,000.00	35,000.00	10,000.00	10,000.00	23,411.00		243,411.00	243,411.00
Services	5000- 5999	26,000.00	155,000.00	40,000.00	40,000.00	192,084.00		1,002,084.00	1,002,084.00
Capital Outlay	6000- 6999							0.00	0.00
Other Outgo	7000- 7499							0.00	0.00
Interfund Transfers Out	7500- 7629	0.00	0.00	0.00	100,000.00	0.00		100,000.00	100,000.00
All Other Financing Uses	7630- 7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		201,000.00	338,000.00	198,000.00	377,000.00	279,217.00	0.00	3,167,217.00	3,167,217.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
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	
Liabilities and Deferred Inflows									
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	
Nonoperating									
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)		3,000.00	95,000.00	(19,000.00)	(88,748.00)	(157,264.00)	0.00	(404,513.00)	(404,513.00)
F. ENDING CASH (A + E)		1,615,500.00	1,710,500.00	1,691,500.00	1,602,751.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,445,487.00	

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	35,965.00		39,958.00	75,923.00
2. State Lottery Revenue	8560	22,679.00		9,716.00	32,395.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		58,644.00	0.00	49,674.00	108,318.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	6,000.00		23,674.00	29,674.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	24,000.00			24,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		30,000.00	0.00	23,674.00	53,674.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	879Z	28,644.00	0.00	26,000.00	54,644.00
D. COMMENTS:					

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

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 80010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

62,038.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

1,649,474.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

3.78%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

158,889.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

4,000.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	12,120.28
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	175,009.28
9. Carry-Forward Adjustment (Part IV, Line F)	884.04
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	175,893.32
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,580,215.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	258,854.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	176,637.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	118,496.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	180,640.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	11,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	310,227.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,636,571.72
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.64%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.67%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8) 175,009.28

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year (37,550.83)

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) times Part III, Line B19); zero if negative 884.04

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.38%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 884.04

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward

adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward

adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected) 884.04

Approved
indirect
cost rate: 5.18%

Highest
rate used
in any
program: 8.38%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	69,673.00	1,250.00	1.79%
01	4201	13,193.00	208.00	1.58%
01	4203	4,390.00	9.00	0.21%
01	5810	23,681.00	1,984.00	8.38%
01	6010	25,000.00	1,250.00	5.00%
01	6500	270,796.00	19,142.00	7.07%
01	6770	36,538.00	366.00	1.00%

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	862,033.00	301	0.00	303	862,033.00	305	0.00		307	862,033.00	309
2000 - Classified Salaries	347,966.00	311	11,593.00	313	336,373.00	315	0.00		317	336,373.00	319
3000 - Employee Benefits	501,513.00	321	4,438.00	323	497,075.00	325	0.00		327	497,075.00	329
4000 - Books, Supplies Equip Replace, (6500)	297,984.00	331	102,430.00	333	195,554.00	335	29,674.00		337	165,880.00	339
5000 - Services, . . . & 7300 - Indirect Costs	1,012,904.00	341	25,678.00	343	986,226.00	345	73,266.00		347	912,959.00	349
TOTAL					2,877,260.00	365			TOTAL	2,774,320.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011,	1100	375
2. Salaries of Instructional Aides Per EC 41011,	2100	380
3. STRS,	3101 & 3102	382
4. PERS,	3201 & 3202	383
5. QASDI - Regular, Medicare and Alternative,	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans),	3401 & 3402	386
7. Unemployment Insurance,	3501 & 3502	388
8. Workers' Compensation Insurance,	3601 & 3602	392
9. OPEB, Active Employees (EC 41372),	3751 & 3752	
10. Other Benefits (EC 22310),	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10),		396
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2,		396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted),		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*,		396
14. TOTAL SALARIES AND BENEFITS,		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 350) Line 15 must equal or exceed 80% for elementary, 95% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372,		42.69%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	42.69%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,774,320.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Under Education Code Section 41374, no class size exceeds 25 and is well below the 28, therefore the District is exempt.	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	945,289.00	301	0.00	303	945,289.00	305	0.00		307	945,289.00	309
2000 - Classified Salaries	333,200.00	311	14,000.00	313	319,200.00	315	0.00		317	319,200.00	319
3000 - Employee Benefits	543,233.00	321	5,507.00	323	537,726.00	325	0.00		327	537,726.00	329
4000 - Books, Supplies Equip Replace. (6500)	243,411.00	331	104,000.00	333	139,411.00	335	41,600.00		337	97,811.00	339
5000 - Services . . & 7300 - Indirect Costs	1,002,084.00	341	1,500.00	343	1,000,584.00	345	69,266.00		347	931,318.00	349
TOTAL					2,942,210.00	365	TOTAL			2,831,344.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3800), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	1,183,079.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	1,183,079.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	41.79%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	41.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,831,344.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Under Education Code Section 41374, no class size exceeds 25 and is well below the 28, therefore the District is exempt.

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	3,125,349.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	190,860.00
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	190,858.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	8000-8999 except 6600, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,949.00
5. Interfund Transfers Out	All	9300	7500-7629	100,000.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				293,807.00
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,640,662.00
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)				126.11
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,612.46
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.)			2,164,486.47	18,887.32
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			2,164,486.47	18,887.32
B. Required effort (Line A.2 times 90%)			1,948,037.82	16,998.59
C. Current year expenditures (Line I.E and Line II.B)			2,640,662.00	20,612.46
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	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							0.00	0.00
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							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					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	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					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	100,000.00	100,000.00		

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):	129
District's ADA Standard Percentage Level:	3.0%

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	146	148		
Charter School	0			
Total ADA	146	148	N/A	Met
Second Prior Year (2023-24)				
District Regular	135	135		
Charter School	0			
Total ADA	135	135	N/A	Met
First Prior Year (2024-25)				
District Regular	124	128		
Charter School	0	0		
Total ADA	124	128	N/A	Met
Budget Year (2025-26)				
District Regular	129			
Charter School	0			
Total ADA	129			

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):

128

District's Enrollment Standard Percentage Level:

3.0%

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	146	133		
Charter School	0			
Total Enrollment	146	133	0.9%	Not Met
Second Prior Year (2023-24)				
District Regular	110	126		
Charter School	0			
Total Enrollment	110	126	N/A	Met
First Prior Year (2024-25)				
District Regular	135	135		
Charter School	0	0		
Total Enrollment	135	135	0.0%	Met
Budget Year (2025-26)				
District Regular	135			
Charter School	0			
Total Enrollment	135			

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)

Variance in 22-23 due to impacts on enrollment from COVID.

- 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	120	133	
Charter School		0	
Total ADA/Enrollment	120	133	90.2%
Second Prior Year (2023-24)			
District Regular	115	126	
Charter School	0		
Total ADA/Enrollment	115	126	90.9%
First Prior Year (2024-25)			
District Regular	128	135	
Charter School		0	
Total ADA/Enrollment	128	135	94.9%
Historical Average Ratio:			92.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.5%

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	129	135		
Charter School	0	0		
Total ADA/Enrollment	129	135	95.6%	Not Met
1st Subsequent Year (2026-27)				
District Regular	129	135		
Charter School	0	0		
Total ADA/Enrollment	129	135	95.6%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	129	135		
Charter School	0	0		
Total ADA/Enrollment	129	135	95.6%	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:
(required if NOT met)

Attendance had increased since the COVID 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: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	128.11	129.34	129.00	129.11
b. Prior Year ADA (Funded)		128.11	129.34	129.00
c. Difference (Step 1a minus Step 1b)		1.23	(.34)	.11
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.98%	(.28%)	.09%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,638,422.00	1,701,410.00	1,758,356.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		37,683.71	51,382.58	60,135.78
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.28%	2.79%	3.51%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.28% to 4.28%	1.79% to 3.79%	2.51% to 4.51%

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)	473,165.00	489,200.00	500,000.00	520,000.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,553,671.00	1,622,371.00	1,685,359.00	1,742,305.00
District's Projected Change in LCFF Revenue:		4.41%	3.88%	3.38%
LCFF Revenue Standard		2.26% to 4.26%	1.76% to 3.76%	2.51% to 4.51%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The variances are do to growth and changes in population between TK and other grade levels.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	1,050,191.11	1,445,050.17	72.7%
Second Prior Year (2023-24)	1,208,855.80	1,619,822.37	74.6%
First Prior Year (2024-25)	1,346,488.00	1,843,178.00	73.1%
	Historical Average Ratio:		73.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	68.4% to 78.4%	68.4% to 78.4%	68.4% to 78.4%

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	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2025-26)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
	1,363,323.00	1,785,910.00	76.3%	Met
1st Subsequent Year (2026-27)	1,390,950.00	1,823,950.00	76.3%	Met
2nd Subsequent Year (2027-28)	1,404,950.00	1,847,950.00	76.0%	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):	3.26%	2.76%	3.51%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.74% to 13.26%	-7.24% to 12.76%	-6.49% to 13.51%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.74% to 8.26%	-2.24% to 7.76%	-1.49% to 8.51%

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)	631,595.00		
Budget Year (2025-26)	573,270.00	(9.23%)	Yes
1st Subsequent Year (2026-27)	574,000.00	.13%	No
2nd Subsequent Year (2027-28)	574,000.00	0.00%	No

Explanation:
(required if Yes)

The variance between 2024-25 and 2025-26 is due to loss in Federal Title III funding and projected reductions in Federal Impact Aid.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	342,240.00		
Budget Year (2025-26)	359,588.00	5.07%	No
1st Subsequent Year (2026-27)	348,000.00	(3.22%)	Yes
2nd Subsequent Year (2027-28)	350,000.00	.67%	No

Explanation:
(required if Yes)

The variance is due to reduction in prior year (one-time) Educator Effectiveness funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	264,902.00		
Budget Year (2025-26)	191,424.00	(27.74%)	Yes
1st Subsequent Year (2026-27)	192,000.00	.30%	No
2nd Subsequent Year (2027-28)	193,000.00	.52%	No

Explanation:
(required if Yes)

The reduction is due in large part to the significant reduction in AB602 funds (8792) per the SELPA Allocation plan.

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

First Prior Year (2024-25)	297,984.00		
Budget Year (2025-26)	243,411.00	(18.31%)	Yes
1st Subsequent Year (2026-27)	221,712.00	(8.91%)	Yes
2nd Subsequent Year (2027-28)	220,912.00	2.35%	No

Explanation:
(required if Yes)

The reductions in years 1 and 2 is related to one-time carry over in Lottery and other categorical funds.

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

First Prior Year (2024-25)	1,012,904.00		
Budget Year (2025-26)	1,002,084.00	(1.07%)	No
1st Subsequent Year (2026-27)	923,000.00	(7.89%)	Yes
2nd Subsequent Year (2027-28)	943,000.00	2.17%	No

Explanation:
(required if Yes)

Reduction in year 2 is related to \$14K in Ed Effectiveness expenditures budgeted in 2025-26 and one-time contracts in ELOP and Local Grants. (Counseling Services)

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	1,236,737.00		
Budget Year (2025-26)	1,124,282.00	(9.24%)	Not Met
1st Subsequent Year (2026-27)	1,114,000.00	(.91%)	Met
2nd Subsequent Year (2027-28)	1,117,000.00	.27%	Met

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

First Prior Year (2024-25)	1,310,888.00		
Budget Year (2025-26)	1,245,495.00	(4.99%)	Met
1st Subsequent Year (2026-27)	1,144,712.00	(8.08%)	Not Met
2nd Subsequent Year (2027-28)	1,169,912.00	2.20%	Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

The variance between 2024-25 and 2025-26 is due to loss in Federal Title III funding and projected reductions in Federal Impact Aid.

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

The variance is due to reduction in prior year (one-time) Educator Effectiveness funds.

Explanation:
Other Local Revenue

The reduction is due in large part to the significant reduction in AB602 funds (\$792) per the SELPA Allocation plan.

Two Rock Union Elementary
Sonoma County

2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

49 70979 0000000
Form 01CS
08BGDSRH3B(2025-26)

(linked from 6B
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

The reductions in years 1 and 2 is related to one-time carryover in Lottery and other categorical funds.

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

Reduction in year 2 is related to \$14K in Ed Effectiveness expenditures budgeted in 2025-26 and one-time contracts in ELOP and Local Grants. (Counseling Services)

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

3,095,717.00

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

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

3,095,717.00

92,871.51

118,000.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ 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 9709)	126,276.00	143,852.00	156,267.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,404,973.48	1,478,335.00	1,373,493.00
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)	1,531,249.48	1,622,187.00	1,529,760.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,525,523.21	2,877,046.79	3,125,349.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6548, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,525,523.21	2,877,046.79	3,125,349.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	60.6%	56.4%	48.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	20.2%	18.8%	16.3%

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)	247,987.91	1,720,050.17	N/A	Met
Second Prior Year (2023-24)	25,913.52	1,800,822.37	N/A	Met
First Prior Year (2024-25)	(41,052.00)	1,943,176.00	2.1%	Met
Budget Year (2025-26) (Information only)	(143,392.00)	1,885,910.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 129

District's Fund Balance Standard Percentage Level: 1.7%

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 *		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2022-23)	1,228,733.00	1,577,870.57	N/A	Met
Second Prior Year (2023-24)	1,881,214.00	1,741,125.48	N/A	Met
First Prior Year (2024-25)	1,715,654.00	1,729,079.00	N/A	Met
Budget Year (2025-26) (Information only)	1,688,027.00			

^{*} 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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	1,602,751.00	Met

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

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

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

Explanation:

Two Rock Union Elementary
Sonoma County

(required if NOT met)

2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

49 70079 0000000
Form 01CS
00B0DSRH80(2025-26)

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.)	129	129	129
District's Reserve Standard Percentage Level:	5%	5%	5%

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)	3,167,217.00	2,994,001.00	3,041,001.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,167,217.00	2,994,001.00	3,041,001.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	158,360.85	149,700.05	152,050.05
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)	158,360.85	149,700.05	152,050.05

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)	158,361.00	149,700.00	152,050.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,225,913.00	1,064,644.00	894,299.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, 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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,384,274.00	1,214,344.00	1,046,349.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	43.71%	40.56%	34.41%
District's Reserve Standard (Section 10B, Line 7):	158,360.85	149,700.05	152,050.05
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:

55. 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

55A. 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 0900)				
First Prior Year (2024-25)	(335,351.00)			
Budget Year (2025-26)	(529,884.00)	194,513.00	58.0%	Not Met
1st Subsequent Year (2026-27)	(580,000.00)	60,136.00	11.3%	Not Met
2nd Subsequent Year (2027-28)	(610,000.00)	20,000.00	3.4%	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)	100,000.00			
Budget Year (2025-26)	100,000.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	100,000.00	0.00	0.0%	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.

55B. 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)

The variance is due to a significant increase in SOCC student placements from 3-5 or 6.

- 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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	5	General Fund 01	2000	3,902

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

TOTAL:				3,902

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,000	1,000	1,000	1,000

Other Long-term Commitments (continued):

Total Annual Payments:	1,000	1,000	1,000	1,000
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

56B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

56C. 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)

57. 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.).

57A. 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?

No

- b. Do benefits continue past age 65?

No

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

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

- 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

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

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

0.00

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

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

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 D1-70, objects 3701-3752)

0.00

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

- d. Number of retirees receiving OPEB benefits

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

§8. 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.

§8A. 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	9	9	8	8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBQ certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

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)?

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)
7,500		
0	0	0

7. Amount included for any tentative salary schedule increases

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

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	No
110,000	110,000	110,000
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
8,500	8,500	8,500
0.0%	0.0%	0.0%

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

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

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

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	7	7	7	7

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

3,100

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

7. Amount included for any tentative salary schedule increases

0

0

0

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Classified (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

No

No

4,000

4,000

4,000

0.0%

0.0%

0.0%

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

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Classified (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

4,000

4,000

4,000

0.0%

0.0%

0.0%

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Classified (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

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	2	2	2	2

**Management/Supervisor/Confidential
 Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

3,500

4. Amount included for any tentative salary schedule increases

**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)
0	0	0
25,000	25,000	25,000
0.0%	0.0%	0.0%

**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)
Yes	No	No
3,500	3,500	3,500
0.0%	0.0%	

**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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
7,200	7,200	7,200
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

Yes
Jun 19, 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)

No

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

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?

Yes

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

Comments:
(optional)

The District is currently recruiting for a new Superintendent.

End of School District Budget Criteria and Standards Review

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

Two Rock Union Elementary

Sonoma 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)

WWC - 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)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Budget, July 1
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Two Rock Union Elementary

Sonoma 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)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>