Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,955,999.00	6,088,654.15	2.2%
2) Federal Revenue		8100-8299	129,807.00	113,211.15	-12.8%
3) Other State Revenue		8300-8599	831,496.64	766,790.58	-7.8%
4) Other Local Revenue		8600-8799	1,752,524.33	1,048,304.40	-40.2%
5) TOTAL, REVENUES			8,669,826.97	8,016,960.28	-7.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,915,600.19	2,048,138.06	6.9%
2) Classified Salaries		2000-2999	1,662,608.79	1,724,557.32	3.7%
3) Employee Benefits		3000-3999	1,070,931.41	1,210,183.33	13.0%
4) Books and Supplies		4000-4999	428,824.90	432,827.39	0.9%
5) Services and Other Operating Expenses		5000-5999	2,641,624.63	2,040,764.46	-22.7%
6) Depreciation and Amortization		6000-6999	1,468,567.00	1,463,265.07	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	192,294.25	187,235.95	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,380,451.17	9,106,971.58	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(710,624.20)	(1,090,011.30)	53.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(710,624.20)	(1,090,011.30)	53.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,429,314.36	44,591,842.56	-1.8%
b) Audit Adjustments		9793	(126,847.60)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			45,302,466.76	44,591,842.56	-1.6%
d) Other Restatements		9795	0.00	24,524.61	New
e) Adjusted Beginning Net Position (F1c + F1d)			45,302,466.76	44,616,367.17	-1.5%
2) Ending Net Position, June 30 (E + F1e)			44,591,842.56	43,526,355.87	-2.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	42,748,559.18	41,501,131.45	-2.9%
b) Restricted Net Position		9797	0.00	0.01	New
c) Unrestricted Net Position		9790	1,843,283.38	2,025,224.41	9.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,889,758.75		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	959,121.40		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	16,272.70		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) Land		9410	0.00		
b) Land Improvements		9420	58,288,383.00		
c) Accumulated Depreciation - Land Improvements		9425	(6,163,963.00)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	177,855.00		
g) Accumulated Depreciation - Equipment		9445	(91,741.87)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	111,874.00		
j) Accumulated Amortization-Lease Assets		9465	(26,155.09)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			56,161,404.89		
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	306,147.80		
2) Due to Grantor Governments		9590	380,181.87		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	142,839.44		
5) Unearned Revenue		9650	586,582.87		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	106,303.91		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	10,047,506.77		
7) TOTAL, LIABILITIES			11,569,562.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			44,591,842.23		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,275,884.00	2,834,730.64	24.6%
Education Protection Account State Aid - Current Year		8012	1,454,276.00	1,060,414.10	-27.1%
State Aid - Prior Years		8019	(34,050.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,259,889.00	2,193,509.41	-2.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,955,999.00	6,088,654.15	2.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	61,358.00	60,987.15	-0.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	48,748.00	34,933.00	-28.3%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	9,701.00	7,291.00	-24.8%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			129,807.00	113,211.15	-12.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	223,388.10	142,867.50	-36.0%
Mandated Costs Reimbursements		8550	10,703.00	10,825.44	1.1%
Lottery - Unrestricted and Instructional Materials		8560	161,597.01	150,355.89	-7.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	194,603.43	232,470.52	19.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	31,265.00	88,963.72	184.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	209,940.10	141,307.51	-32.7%
TOTAL, OTHER STATE REVENUE			831,496.64	766,790.58	-7.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	2,625.00	0.00	-100.0%
Interest		8660	32,902.00	30,625.00	-6.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	554,805.58	486,139.00	-12.4%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,575.00	0.00	-100.0%
All Other Local Revenue		8699	1,160,616.75	531,540.40	-54.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,752,524.33	1,048,304.40	-40.2%
TOTAL, REVENUES			8,669,826.97	8,016,960.28	-7.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,650,728.27	1,778,811.70	7.8%
Certificated Pupil Support Salaries		1200	10,809.46	10,248.48	-5.2%
Certificated Supervisors' and Administrators' Salaries		1300	254,062.46	259,077.88	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,915,600.19	2,048,138.06	6.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,109,122.41	1,144,438.75	3.2%
Classified Support Salaries		2200	126,879.96	172,009.60	35.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	426,606.42	408,108.97	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,662,608.79	1,724,557.32	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	446,608.80	498,679.47	11.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	117,513.64	126,736.19	7.8%
Health and Welfare Benefits		3401-3402	456,871.77	514,878.82	12.7%
Unemployment Insurance		3501-3502	1,726.69	1,886.35	9.2%
Workers' Compensation		3601-3602	35,056.09	37,785.07	7.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,154.42	30,217.43	129.7%
TOTAL, EMPLOYEE BENEFITS			1,070,931.41	1,210,183.33	13.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	10.59	5,000.00	47,114.4%
Books and Other Reference Materials		4200	10,855.65	16,617.00	53.1%
Materials and Supplies		4300	188,073.88	192,269.05	2.2%
Noncapitalized Equipment		4400	16,126.93	15,000.00	-7.0%
Food		4700	213,757.85	203,941.34	-4.6%
TOTAL, BOOKS AND SUPPLIES			428,824.90	432,827.39	0.9%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,636.33	9,882.00	14.4%
Dues and Memberships		5300	23,223.20	25,444.91	9.6%
Insurance		5400-5450	233,183.21	240,178.71	3.0%
Operations and Housekeeping Services		5500	463,740.35	402,787.18	-13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	604,079.61	35,114.00	-94.2%
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	1,275,245.71	1,287,242.18	0.9%
Communications		5900	33,516.22	40,115.48	19.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,641,624.63	2,040,764.46	-22.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	1,428,792.04	1,463,265.07	2.4%
Amortization Expense–Lease Assets		6910	39,774.96	0.00	-100.0%
Amortization Expense–Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			1,468,567.00	1,463,265.07	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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		7438	192,294.25	187,235.95	-2.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			192,294.25	187,235.95	-2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			9,380,451.17	9,106,971.58	-2.9%
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,955,999.00	6,088,654.15	2.2%
2) Federal Revenue		8100-8299	129,807.00	113,211.15	-12.8%
3) Other State Revenue		8300-8599	831,496.64	766,790.58	-7.8%
4) Other Local Revenue		8600-8799	1,752,524.33	1,048,304.40	-40.2%
5) TOTAL, REVENUES			8,669,826.97	8,016,960.28	-7.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		3,888,992.23	4,189,537.52	7.7%
2) Instruction - Related Services	2000-2999		1,836,559.23	1,769,067.76	-3.7%
3) Pupil Services	3000-3999		366,324.42	389,049.22	6.2%
4) Ancillary Services	4000-4999		1,576.16	4,000.00	153.8%
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		541,010.03	545,047.16	0.7%
8) Plant Services	8000-8999		2,553,694.85	2,023,033.97	-20.8%
9) Other Outgo	9000-9999	Except 7600-7699	192,294.25	187,235.95	-2.6%
10) TOTAL, EXPENSES			9,380,451.17	9,106,971.58	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(710,624.20)	(1,090,011.30)	53.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(710,624.20)	(1,090,011.30)	53.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,429,314.36	44,591,842.56	-1.8%
b) Audit Adjustments		9793	(126,847.60)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			45,302,466.76	44,591,842.56	-1.6%
d) Other Restatements		9795	0.00	24,524.61	New
e) Adjusted Beginning Net Position (F1c + F1d)			45,302,466.76	44,616,367.17	-1.5%
2) Ending Net Position, June 30 (E + F1e)			44,591,842.56	43,526,355.87	-2.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	42,748,559.18	41,501,131.45	-2.9%
b) Restricted Net Position		9797	0.00	0.01	New
c) Unrestricted Net Position		9790	1,843,283.38	2,025,224.41	9.9%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	.01
Total, Restricted Net Position		0.00	.01