

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	25,380,718.00	0.00	25,380,718.00	25,082,437.00	0.00	25,082,437.00	-1.2%
2) Federal Revenue		8100-8299	0.00	1,201,560.00	1,201,560.00	0.00	1,175,989.00	1,175,989.00	-2.1%
3) Other State Revenue		8300-8599	661,040.00	7,773,462.00	8,434,502.00	655,672.00	7,599,179.00	8,254,851.00	-2.1%
4) Other Local Revenue		8600-8799	1,046,225.00	780,000.00	1,826,225.00	843,129.00	205,000.00	1,048,129.00	-42.6%
5) TOTAL, REVENUES			27,087,983.00	9,755,022.00	36,843,005.00	26,581,238.00	8,980,168.00	35,561,406.00	-3.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	9,745,122.00	4,221,366.00	13,966,488.00	9,991,419.00	4,294,902.00	14,286,321.00	2.3%
2) Classified Salaries		2000-2999	3,013,302.00	3,180,861.00	6,194,163.00	2,876,277.00	3,318,853.00	6,195,130.00	0.0%
3) Employee Benefits		3000-3999	4,184,251.00	3,688,071.00	7,872,322.00	4,219,242.00	3,784,903.00	8,004,145.00	1.7%
4) Books and Supplies		4000-4999	1,481,355.00	855,294.00	2,336,649.00	1,539,441.00	867,307.00	2,406,748.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	3,900,727.00	1,475,819.00	5,376,546.00	4,079,088.00	1,458,754.00	5,537,842.00	3.0%
6) Capital Outlay		6000-6999	74,381.00	2,824,425.00	2,898,806.00	76,612.00	1,593,513.00	1,670,125.00	-42.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	39,365.00	821,600.00	860,965.00	40,546.00	846,248.00	886,794.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(240,648.00)	189,970.00	(50,678.00)	(210,045.00)	175,310.00	(34,735.00)	-31.5%
9) TOTAL, EXPENDITURES			22,197,855.00	17,257,406.00	39,455,261.00	22,612,580.00	16,339,790.00	38,952,370.00	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>									
			4,890,128.00	(7,502,384.00)	(2,612,256.00)	3,968,658.00	(7,359,622.00)	(3,390,964.00)	29.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	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	(5,152,353.00)	5,152,353.00	0.00	(5,260,043.00)	5,260,043.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,152,353.00)	5,152,353.00	0.00	(5,260,043.00)	5,260,043.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(262,225.00)	(2,350,031.00)	(2,612,256.00)	(1,291,385.00)	(2,099,579.00)	(3,390,964.00)	29.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,536,583.00	9,025,391.00	17,561,974.00	8,274,358.00	6,675,360.00	14,949,718.00	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,536,583.00	9,025,391.00	17,561,974.00	8,274,358.00	6,675,360.00	14,949,718.00	-14.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,536,583.00	9,025,391.00	17,561,974.00	8,274,358.00	6,675,360.00	14,949,718.00	-14.9%
2) Ending Balance, June 30 (E + F1e)			8,274,358.00	6,675,360.00	14,949,718.00	6,982,973.00	4,575,781.00	11,558,754.00	-22.7%
<b>Components of Ending Fund Balance</b>									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	28,171.00	0.00	28,171.00	28,171.00	0.00	28,171.00	0.0%
Prepaid Expenditures		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	6,675,360.00	6,675,360.00	0.00	4,575,781.00	4,575,781.00	-31.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,231,187.00	0.00	8,231,187.00	6,939,802.00	0.00	6,939,802.00	-15.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

**SAVANNA SCHOOL DISTRICT  
MULTI-YEAR PROJECTIONS**

	Estimated Actuals 2024/25		July 1 Budget 2025/26		Projection 2026/27		Projection 2027/28	
LCFF Revenue	25,380,718	-1.18%	25,082,437	-0.09%	25,061,063	-0.16%	25,020,661	
Federal Revenue	1,201,560	-2.13%	1,175,989	-2.22%	1,149,835	-2.15%	1,125,147	
Other State Revenue	8,434,502	-2.13%	8,254,851	-2.07%	8,083,630	-1.96%	7,924,810	
Other Local Revenue	1,826,225	-42.61%	1,048,129	0.00%	1,048,129	0.00%	1,048,129	
<b>Total Revenues</b>	<b><u>36,843,005</u></b>	<b>-3.48%</b>	<b><u>35,561,406</u></b>	<b>-0.62%</b>	<b><u>35,342,657</u></b>	<b>-0.63%</b>	<b><u>35,118,747</u></b>	
Certificated Salaries	13,966,488	2.29%	14,286,321	1.08%	14,441,150	1.09%	14,599,076	
Classified Salaries	6,194,163	0.02%	6,195,130	1.70%	6,300,447	1.70%	6,407,555	
Employee Benefits	7,872,322	1.67%	8,004,145	0.89%	8,074,986	1.45%	8,192,199	
Supplies	2,336,649	3.00%	2,406,748	3.00%	2,478,950	3.00%	2,553,319	
Services	5,376,546	3.00%	5,537,842	3.00%	5,703,977	3.00%	5,875,096	
Capital Outlay	2,898,806	-42.39%	1,670,125	3.00%	1,720,229	3.00%	1,771,836	
Other Outgo	860,965	3.00%	886,794	3.00%	913,398	3.00%	940,800	
Transfers of Indirect Costs	-50,678	-31.46%	-34,735	3.00%	-35,777	3.00%	-36,850	
Other Adjustments *	0		0		0		-4,500,000	
<b>Total Expenditures</b>	<b><u>39,455,261</u></b>	<b>-1.27%</b>	<b><u>38,952,370</u></b>	<b>1.66%</b>	<b><u>39,597,360</u></b>	<b>-9.58%</b>	<b><u>35,803,031</u></b>	
<b>Net Inc/Dec to Fund Bal</b>	<b><u>-2,612,256</u></b>		<b><u>-3,390,964</u></b>		<b><u>-4,254,703</u></b>		<b><u>-684,284</u></b>	
Beginning Fund Balance	17,561,974		14,949,718		11,558,754		7,304,051	
Net Inc/Dec to Fund Bal	<u>-2,612,256</u>		<u>-3,390,964</u>		<u>-4,254,703</u>		<u>-684,284</u>	
<b>Ending Fund Balance</b>	<b><u>14,949,718</u></b>		<b><u>11,558,754</u></b>		<b><u>7,304,051</u></b>		<b><u>6,619,767</u></b>	
Reserves	8,231,187		6,939,802		2,975,121		2,579,365	
Reserves %	20.86%		17.82%		7.51%		7.20%	

\* Other Adjustments represents the amount of as of yet unidentified budget reductions necessary to maintain fiscal solvency

**Savanna School District**  
**2025-26 Budget – Fiscal Solvency Statement**

In preparing the 2025-26 Budget, the Board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district plans to implement budget stabilization measures, including position reductions and non-personnel cost reductions, to address projected deficit spending. Projections are based on the current state budget, anticipated revenue losses due to declining enrollment, and rising ongoing costs. Under these assumptions, the Board projects the need for \$4.5 million in budget reductions by 2027-28 to stabilize the budget and maintain fiscal solvency.

## 2025-26 July 1 Budget

### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for the budget.

District: Savanna School District

<b>Combined Assigned and Unassigned Fund Balances</b>			
Fund	Fund Description	2025-26	
01	General Fund/County School Service Fund	\$6,939,802	Fund 01, Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$6,939,802	
District Minimum Reserve Level		3.0%	Form 01CS Line 10B-4
Less: District Minimum Reserve Amount		\$1,081,868	Form 01CS Line 10B-7
<b>Fund Balance that Requires a Statement of Reasons</b>		<b>\$5,857,934</b>	

<b>Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level</b>			
Form	Fund	2025-26	Reasons
01	General Fund/County School Service Fund	\$5,857,934	To mitigate unanticipated reductions in revenue, fund budget deficits due to declining enrollment, cover unexpected costs and emergencies, and reduce borrowing required for cash flow purposes.
<b>Total of Substantiated Needs</b>		<b>\$5,857,934</b>	

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,275,248.00	2,766,774.00	21.6%
4) Other Local Revenue		8600-8799	22,927.00	25,262.00	10.2%
5) TOTAL, REVENUES			2,298,175.00	2,792,036.00	21.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	92,417.00	123,223.00	33.3%
2) Classified Salaries		2000-2999	1,252,808.00	1,625,379.00	29.7%
3) Employee Benefits		3000-3999	624,705.00	704,884.00	12.8%
4) Books and Supplies		4000-4999	132,318.00	136,288.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	173,416.00	177,618.00	2.4%
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			2,275,664.00	2,767,392.00	21.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,511.00	24,644.00	9.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,511.00	24,644.00	9.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,011.00	58,522.00	62.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,011.00	58,522.00	62.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,011.00	58,522.00	62.5%
2) Ending Balance, June 30 (E + F1e)					
			58,522.00	83,166.00	42.1%
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	58,522.00	83,166.00	42.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,518,498.00	1,503,479.00	-1.0%
3) Other State Revenue		8300-8599	615,313.00	605,837.00	-1.5%
4) Other Local Revenue		8600-8799	44,747.00	41,663.00	-6.9%
5) TOTAL, REVENUES			2,178,558.00	2,150,979.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	609,830.00	615,258.00	0.9%
3) Employee Benefits		3000-3999	218,324.00	229,605.00	5.2%
4) Books and Supplies		4000-4999	773,847.00	798,206.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	106,463.00	109,617.00	3.0%
6) Capital Outlay		6000-6999	333,150.00	343,145.00	3.0%
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	50,678.00	34,735.00	-31.5%
9) TOTAL, EXPENDITURES			2,092,292.00	2,130,566.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			86,266.00	20,413.00	-76.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			86,266.00	20,413.00	-76.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,626,584.00	1,712,850.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,626,584.00	1,712,850.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,626,584.00	1,712,850.00	5.3%
2) Ending Balance, June 30 (E + F1e)					
			1,712,850.00	1,733,263.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,500.00	56,500.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,656,350.00	1,676,763.00	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	65,197.00	60,911.00	-6.6%
5) TOTAL, REVENUES			65,197.00	60,911.00	-6.6%
<b>B. EXPENDITURES</b>					
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	243.00	235.00	-3.3%
6) Capital Outlay		6000-6999	201,627.00	58,430.00	-71.0%
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			201,870.00	58,665.00	-70.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(136,673.00)	2,246.00	-101.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(136,673.00)	2,246.00	-101.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,393.00	68,720.00	-66.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,393.00	68,720.00	-66.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,393.00	68,720.00	-66.5%
2) Ending Balance, June 30 (E + F1e)					
			68,720.00	70,966.00	3.3%
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	68,720.00	70,966.00	3.3%
c) Committed					
Stabilization Agreements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,094,845.00	1,067,162.00	-2.5%
5) TOTAL, REVENUES			1,094,845.00	1,067,162.00	-2.5%
<b>B. EXPENDITURES</b>					
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	37,182.00	38,220.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	4,039.00	4,091.00	1.3%
6) Capital Outlay		6000-6999	2,076,256.00	2,177,593.00	4.9%
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			2,117,477.00	2,219,904.00	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>			(1,022,632.00)	(1,152,742.00)	12.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,022,632.00)	(1,152,742.00)	12.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,563,926.00	6,263,906.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,563,926.00	6,263,906.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,563,926.00	6,263,906.00	-4.6%
2) Ending Balance, June 30 (E + F1e)					
			5,541,294.00	5,111,164.00	-7.8%
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	5,541,294.00	5,111,164.00	-7.8%
c) Committed					
Stabilization Agreements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,049,100.00	1,524,208.00	-25.6%
5) TOTAL, REVENUES			2,049,100.00	1,524,208.00	-25.6%
<b>B. EXPENDITURES</b>					
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	2,345,934.00	1,700,577.00	-27.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,345,934.00	1,700,577.00	-27.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(296,834.00)	(176,369.00)	-40.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(296,834.00)	(176,369.00)	-40.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,702,097.00	1,405,263.00	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,702,097.00	1,405,263.00	-17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,702,097.00	1,405,263.00	-17.4%
2) Ending Balance, June 30 (E + F1e)					
			1,405,263.00	1,228,894.00	-12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,405,263.00	1,228,894.00	-12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,416.00	13,517.00	0.8%
5) TOTAL, REVENUES			13,416.00	13,517.00	0.8%
<b>B. EXPENSES</b>					
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 Expenses		5000-5999	23,064.00	23,071.00	0.0%
6) Depreciation		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, EXPENSES			23,064.00	23,071.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,648.00)	(9,554.00)	-1.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,648.00)	(9,554.00)	-1.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>F. NET POSITION</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	132,460.00	122,812.00	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,460.00	122,812.00	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			132,460.00	122,812.00	-7.3%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	122,812.00	113,258.00	-7.8%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	570,697.00	279,598.00	-51.0%
5) TOTAL, REVENUES			570,697.00	279,598.00	-51.0%
<b>B. EXPENSES</b>					
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 Expenses		5000-5999	30,730.00	31,136.00	1.3%
6) Depreciation		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, EXPENSES			30,730.00	31,136.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			539,967.00	248,462.00	-54.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			539,967.00	248,462.00	-54.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>F. NET POSITION</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,779,962.00	9,319,929.00	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,779,962.00	9,319,929.00	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			8,779,962.00	9,319,929.00	6.1%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Assets					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,319,929.00	9,568,391.00	2.7%