



# Gateway Community Charters

5112 Arnold Avenue, Suite A  
McClellan, California 95652



**2024-2025**

**Unaudited Actuals**



Jason Sample  
Superintendent/CEO

Omaira Reyna  
Chief Business  
Official

**GATEWAY INTERNATIONAL  
SCHOOL**

Charter Number: 1563

To the entity that approved the charter school:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Charter School Official  
 (Original signature required)

Printed Name: Omaira Reyna Title: Chief Business Official

To the County Superintendent of Schools:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Authorized Representative of  
 Charter Approving Entity  
 (Original signature required)

Printed Name: Laura Lilley Title: Director Fiscal Services

To the Superintendent of Public Instruction:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 County Superintendent/Designee  
 (Original signature required)

For additional information on the unaudited actual financial report, please contact:

For Approving Entity :	For Charter School:
<u>Laura Lilley</u>	<u>Omaira Reyna</u>
Name	Name
<u>Director of Fiscal Services</u>	<u>Chief Business Official</u>
Title	Title
<u>916-971-7700</u>	<u>(916) 286-5142</u>
Telephone	Telephone
<u>Laura.Lilley@sanjuan.edu</u>	<u>omaira.reyna@gcccharters.org</u>
E-mail Address	E-mail Address

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	8,729,150.00	0.00	8,729,150.00	9,105,727.00	0.00	9,105,727.00	4.3%
2) Federal Revenue		8100-8299	0.00	348,248.20	348,248.20	0.00	349,235.00	349,235.00	0.3%
3) Other State Revenue		8300-8599	135,006.12	1,757,854.73	1,892,860.85	132,227.91	1,813,193.00	1,945,420.91	2.8%
4) Other Local Revenue		8600-8799	326,743.94	508,264.79	835,008.73	243,566.07	543,850.00	787,416.07	-5.7%
5) TOTAL, REVENUES			9,190,900.06	2,614,367.72	11,805,267.78	9,481,520.98	2,706,278.00	12,187,798.98	3.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,604,073.74	590,189.52	3,194,263.26	3,198,284.65	690,855.32	3,889,139.97	21.8%
2) Classified Salaries		2000-2999	1,257,719.26	1,014,137.15	2,271,856.41	1,629,307.41	866,795.80	2,496,103.21	9.9%
3) Employee Benefits		3000-3999	1,506,054.25	804,071.57	2,310,125.82	1,972,276.82	702,380.09	2,674,656.91	15.8%
4) Books and Supplies		4000-4999	306,805.72	176,518.70	483,324.42	284,699.80	177,803.87	462,503.67	-4.3%
5) Services and Other Operating Expenditures		5000-5999	2,205,181.71	520,063.47	2,725,245.18	1,946,785.15	317,911.52	2,264,696.67	-16.9%
6) Capital Outlay		6000-6999	3,709,524.95	0.00	3,709,524.95	500,000.00	0.00	500,000.00	-86.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,880.79	0.00	2,880.79	2,956.60	0.00	2,956.60	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(218,133.16)	218,133.16	0.00	(164,143.00)	164,143.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,374,107.26	3,323,113.57	14,697,220.83	9,370,167.43	2,919,889.60	12,290,057.03	-16.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,183,207.20)	(708,745.85)	(2,891,953.05)	111,353.55	(213,611.60)	(102,258.05)	-96.5%
<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	(102,615.60)	102,615.60	0.00	(141,111.60)	141,111.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,615.60)	102,615.60	0.00	(141,111.60)	141,111.60	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,285,822.80)	(606,130.25)	(2,891,953.05)	(29,758.05)	(72,500.00)	(102,258.05)	-96.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,696,369.28	712,823.49	7,409,192.77	4,410,546.48	106,693.24	4,517,239.72	-39.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)			6,696,369.28	712,823.49	7,409,192.77	4,410,546.48	106,693.24	4,517,239.72	-39.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,696,369.28	712,823.49	7,409,192.77	4,410,546.48	106,693.24	4,517,239.72	-39.0%
2) Ending Balance, June 30 (E + F1e)			4,410,546.48	106,693.24	4,517,239.72	4,380,788.43	34,193.24	4,414,981.67	-2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	31,666.07	0.00	31,666.07	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	61,180.77	0.00	61,180.77	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	106,693.24	106,693.24	0.00	34,193.24	34,193.24	-68.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,982,983.85	0.00	1,982,983.85	2,507,147.21	0.00	2,507,147.21	26.4%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	1,982,983.85		1,982,983.85			0.00	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			0.00	1,843,508.55		1,843,508.55	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			0.00	663,638.66		663,638.66	
d) Assigned									
Other Assignments		9780	1,599,854.75	0.00	1,599,854.75	1,259,138.37	0.00	1,259,138.37	-21.3%
Reserve for Sustainability - 10%	0000	9780	1,469,722.08		1,469,722.08			0.00	
Unrestricted Lottery Carryover	1100	9780	130,132.67		130,132.67			0.00	
Reserve for Sustainability - 10%	0000	9780			0.00	1,229,005.70		1,229,005.70	
Unrestricted Lottery Carryover	1100	9780			0.00	30,132.67		30,132.67	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	734,861.04	0.00	734,861.04	614,502.85	0.00	614,502.85	-16.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	3,764,446.06	(96,060.72)	3,668,385.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	8,057.69	0.00	8,057.69				
c) in Revolving Cash Account		9130	31,666.07	0.00	31,666.07				

Unaudited Actuals  
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
d) with Fiscal Agent/Trustee		9135	8,035.45	0.00	8,035.45				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	955,162.20	362,051.28	1,317,213.48				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	61,180.77	0.00	61,180.77				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			4,828,548.24	265,990.56	5,094,538.80				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	417,997.71	91,171.84	509,169.55				
2) Due to Grantor Governments		9590	4.05	28,810.54	28,814.59				
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	39,314.94	39,314.94				
6) TOTAL, LIABILITIES			418,001.76	159,297.32	577,299.08				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,410,546.48	106,693.24	4,517,239.72				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	6,821,023.00	0.00	6,821,023.00	7,149,871.00	0.00	7,149,871.00	4.8%
Education Protection Account State Aid - Current Year		8012	117,594.00	0.00	117,594.00	120,184.00	0.00	120,184.00	2.2%
State Aid - Prior Years		8019	(2,458.00)	0.00	(2,458.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,936,159.00	0.00	6,936,159.00	7,270,055.00	0.00	7,270,055.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	1,792,991.00	0.00	1,792,991.00	1,835,672.00	0.00	1,835,672.00	2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,729,150.00	0.00	8,729,150.00	9,105,727.00	0.00	9,105,727.00	4.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	94,241.00	94,241.00	0.00	82,880.00	82,880.00	-12.1%
Special Education Discretionary Grants		8182	0.00	7,028.00	7,028.00	0.00	7,055.00	7,055.00	0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		167,561.00	167,561.00		167,165.00	167,165.00	-0.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		20,601.00	20,601.00		20,601.00	20,601.00	0.0%
Title III, Immigrant Student Program	4201	8290		5,581.57	5,581.57		19,137.00	19,137.00	242.9%
Title III, English Learner Program	4203	8290		39,664.63	39,664.63		39,075.00	39,075.00	-1.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		13,571.00	13,571.00		13,322.00	13,322.00	-1.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>348,248.20</b>	<b>348,248.20</b>	<b>0.00</b>	<b>349,235.00</b>	<b>349,235.00</b>	<b>0.3%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,149.00	0.00	11,149.00	12,348.91	0.00	12,348.91	10.8%
Lottery - Unrestricted and Instructional Materials		8560	119,922.32	54,153.61	174,075.93	119,879.00	51,466.00	171,345.00	-1.6%
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		1,059,223.00	1,059,223.00		1,083,585.00	1,083,585.00	2.3%
After School Education and Safety (ASES)	6010	8590		203,482.84	203,482.84		208,163.00	208,163.00	2.3%
Charter School Facility Grant	6030	8590		25,231.78	25,231.78		49,390.00	49,390.00	95.7%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

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Career Technical Education Incentive Grant Program	6387	8590		250,000.00	250,000.00		250,000.00	250,000.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		96,399.00	96,399.00		98,615.00	98,615.00	2.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,934.80	69,364.50	73,299.30	0.00	71,974.00	71,974.00	-1.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>135,006.12</b>	<b>1,757,854.73</b>	<b>1,892,860.85</b>	<b>132,227.91</b>	<b>1,813,193.00</b>	<b>1,945,420.91</b>	<b>2.8%</b>
<b>OTHER LOCAL REVENUE</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	278,555.57	0.00	278,555.57	187,842.00	0.00	187,842.00	-32.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)	
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%
All Other Local Revenue		8699	48,188.37	30,925.79	79,114.16	55,724.07	0.00	55,724.07	-29.6%
Tuition		8710	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									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		477,339.00	477,339.00		543,850.00	543,850.00	13.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			326,743.94	508,264.79	835,008.73	243,566.07	543,850.00	787,416.07	-5.7%
TOTAL, REVENUES			9,190,900.06	2,614,367.72	11,805,267.78	9,481,520.98	2,706,278.00	12,187,798.98	3.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	2,172,146.08	290,273.60	2,462,419.68	2,715,097.80	346,050.27	3,061,148.07	24.3%
Certificated Pupil Support Salaries		1200	16,460.20	178,653.76	195,113.96	18,908.88	245,653.41	264,562.29	35.6%
Certificated Supervisors' and Administrators' Salaries		1300	347,275.89	87,773.51	435,049.40	451,732.43	99,151.64	550,884.07	26.6%
Other Certificated Salaries		1900	68,191.57	33,488.65	101,680.22	12,545.54	0.00	12,545.54	-87.7%
TOTAL, CERTIFICATED SALARIES			2,604,073.74	590,189.52	3,194,263.26	3,198,284.65	690,855.32	3,889,139.97	21.8%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	443,500.58	913,458.27	1,356,958.85	758,089.06	753,395.97	1,511,485.03	11.4%
Classified Support Salaries		2200	186,889.43	0.00	186,889.43	261,702.57	0.00	261,702.57	40.0%
Classified Supervisors' and Administrators' Salaries		2300	234,885.80	73,390.19	308,275.99	254,968.49	82,583.79	337,552.28	9.5%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)	
Clerical, Technical and Office Salaries		2400	305,855.13	19,950.85	325,805.98	315,512.70	22,622.54	338,135.24	3.8%
Other Classified Salaries		2900	86,588.32	7,337.84	93,926.16	39,034.59	8,193.50	47,228.09	-49.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,257,719.26	1,014,137.15	2,271,856.41	1,629,307.41	866,795.80	2,496,103.21	9.9%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	470,884.25	90,683.45	561,567.70	608,647.78	131,953.41	740,601.19	31.9%
PERS		3201-3202	327,932.85	298,895.61	626,828.46	446,236.85	230,835.18	677,072.03	8.0%
OASDI/Medicare/Alternative		3301-3302	133,948.74	90,344.94	224,293.68	170,821.18	73,258.74	244,079.92	8.8%
Health and Welfare Benefits		3401-3402	538,070.35	308,554.87	846,625.22	694,664.60	251,410.18	946,074.78	11.7%
Unemployment Insurance		3501-3502	3,839.96	801.02	4,640.98	5,843.51	766.88	6,610.39	42.4%
Workers' Compensation		3601-3602	29,523.03	14,791.68	44,314.71	44,497.37	14,155.70	58,653.07	32.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,855.07	0.00	1,855.07	1,565.53	0.00	1,565.53	-15.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,506,054.25	804,071.57	2,310,125.82	1,972,276.82	702,380.09	2,674,656.91	15.8%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,162.92	26,664.73	28,827.65	17,321.54	37,182.00	54,503.54	89.1%
Books and Other Reference Materials		4200	13,397.28	66,298.19	79,695.47	35,249.75	5,437.40	40,687.15	-48.9%
Materials and Supplies		4300	220,146.29	55,275.63	275,421.92	199,527.24	101,943.48	301,470.72	9.5%
Noncapitalized Equipment		4400	71,099.23	28,280.15	99,379.38	32,601.27	33,240.99	65,842.26	-33.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			306,805.72	176,518.70	483,324.42	284,699.80	177,803.87	462,503.67	-4.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	463,750.32	200,252.38	664,002.70	301,182.68	94,274.14	395,456.82	-40.4%
Travel and Conferences		5200	34,523.01	9,426.41	43,949.42	27,423.46	3,369.92	30,793.38	-29.9%
Dues and Memberships		5300	17,780.22	138.91	17,919.13	18,142.56	138.85	18,281.41	2.0%
Insurance		5400 - 5450	98,659.25	0.00	98,659.25	105,053.26	0.00	105,053.26	6.5%
Operations and Housekeeping Services		5500	111,834.13	0.00	111,834.13	114,870.25	0.00	114,870.25	2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	535,532.39	25,231.78	560,764.17	558,722.49	49,390.00	608,112.49	8.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	867,074.65	283,115.24	1,150,189.89	740,177.73	169,110.46	909,288.19	-20.9%
Communications		5900	76,027.74	1,898.75	77,926.49	81,212.72	1,628.15	82,840.87	6.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,205,181.71	520,063.47	2,725,245.18	1,946,785.15	317,911.52	2,264,696.67	-16.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited 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>CAPITAL OUTLAY</b>									
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	3,702,544.10	0.00	3,702,544.10	500,000.00	0.00	500,000.00	-86.5%
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	6,980.85	0.00	6,980.85	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,709,524.95	0.00	3,709,524.95	500,000.00	0.00	500,000.00	-86.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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 Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)	
Debt Service									
Debt Service - Interest		7438	1,488.76	0.00	1,488.76	1,409.38	0.00	1,409.38	-5.3%
Other Debt Service - Principal		7439	1,392.03	0.00	1,392.03	1,547.22	0.00	1,547.22	11.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,880.79	0.00	2,880.79	2,956.60	0.00	2,956.60	2.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(218,133.16)	218,133.16	0.00	(164,143.00)	164,143.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(218,133.16)	218,133.16	0.00	(164,143.00)	164,143.00	0.00	0.0%
TOTAL, EXPENDITURES			11,374,107.26	3,323,113.57	14,697,220.83	9,370,167.43	2,919,889.60	12,290,057.03	-16.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
 General Fund  
 Unrestricted and Restricted  
 Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)	
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(102,615.60)	102,615.60	0.00	(141,111.60)	141,111.60	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(102,615.60)	102,615.60	0.00	(141,111.60)	141,111.60	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(102,615.60)	102,615.60	0.00	(141,111.60)	141,111.60	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited 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	8,729,150.00	0.00	8,729,150.00	9,105,727.00	0.00	9,105,727.00	4.3%
2) Federal Revenue		8100-8299	0.00	348,248.20	348,248.20	0.00	349,235.00	349,235.00	0.3%
3) Other State Revenue		8300-8599	135,006.12	1,757,854.73	1,892,860.85	132,227.91	1,813,193.00	1,945,420.91	2.8%
4) Other Local Revenue		8600-8799	326,743.94	508,264.79	835,008.73	243,566.07	543,850.00	787,416.07	-5.7%
5) TOTAL, REVENUES			9,190,900.06	2,614,367.72	11,805,267.78	9,481,520.98	2,706,278.00	12,187,798.98	3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		4,317,735.46	2,414,223.68	6,731,959.14	5,414,831.62	1,983,578.73	7,398,410.35	9.9%
2) Instruction - Related Services	2000-2999		1,223,954.81	341,667.57	1,565,622.38	1,153,511.00	338,129.15	1,491,640.15	-4.7%
3) Pupil Services	3000-3999		349,183.44	303,493.13	652,676.57	359,644.61	370,612.45	730,257.06	11.9%
4) Ancillary Services	4000-4999		33,391.36	466.63	33,857.99	27,042.86	0.00	27,042.86	-20.1%
5) Community Services	5000-5999		12,414.86	11,548.88	23,963.74	13,260.61	13,323.48	26,584.09	10.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		692,964.45	219,489.90	912,454.35	748,510.80	164,855.79	913,366.59	0.1%
8) Plant Services	8000-8999		4,741,582.09	32,223.78	4,773,805.87	1,650,409.33	49,390.00	1,699,799.33	-64.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,880.79	0.00	2,880.79	2,956.60	0.00	2,956.60	2.6%
10) TOTAL, EXPENDITURES			11,374,107.26	3,323,113.57	14,697,220.83	9,370,167.43	2,919,889.60	12,290,057.03	-16.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,183,207.20)	(708,745.85)	(2,891,953.05)	111,353.55	(213,611.60)	(102,258.05)	-96.5%
<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	(102,615.60)	102,615.60	0.00	(141,111.60)	141,111.60	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,615.60)	102,615.60	0.00	(141,111.60)	141,111.60	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,285,822.80)	(606,130.25)	(2,891,953.05)	(29,758.05)	(72,500.00)	(102,258.05)	-96.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,696,369.28	712,823.49	7,409,192.77	4,410,546.48	106,693.24	4,517,239.72	-39.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,696,369.28	712,823.49	7,409,192.77	4,410,546.48	106,693.24	4,517,239.72	-39.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,696,369.28	712,823.49	7,409,192.77	4,410,546.48	106,693.24	4,517,239.72	-39.0%
2) Ending Balance, June 30 (E + F1e)			4,410,546.48	106,693.24	4,517,239.72	4,380,788.43	34,193.24	4,414,981.67	-2.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	31,666.07	0.00	31,666.07	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	61,180.77	0.00	61,180.77	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	106,693.24	106,693.24	0.00	34,193.24	34,193.24	-68.0%
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	1,982,983.85	0.00	1,982,983.85	2,507,147.21	0.00	2,507,147.21	26.4%
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760	1,982,983.85		1,982,983.85			0.00	
Facility Acquisition, Construction, and Maintenance - 15%	0000	9760			0.00	1,843,508.55		1,843,508.55	
Facility Acquisition, Construction, and Maintenance - above 15%	0000	9760			0.00	663,638.66		663,638.66	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,599,854.75	0.00	1,599,854.75	1,259,138.37	0.00	1,259,138.37	-21.3%
Reserve for Sustainability - 10%	0000	9780	1,469,722.08		1,469,722.08			0.00	
Unrestricted Lottery Carryover	1100	9780	130,132.67		130,132.67			0.00	
Reserve for Sustainability - 10%	0000	9780			0.00	1,229,005.70		1,229,005.70	
Unrestricted Lottery Carryover	1100	9780			0.00	30,132.67		30,132.67	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	734,861.04	0.00	734,861.04	614,502.85	0.00	614,502.85	-16.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6300	Lottery: Instructional Materials	21,530.77	6,530.77
7810	Other Restricted State	4,170.00	4,170.00
9010	Other Restricted Local	80,992.47	23,492.47
Total, Restricted Balance		106,693.24	34,193.24

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	587.97	587.68	587.97	600.92	600.92	600.92
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	587.97	587.68	587.97	600.92	600.92	600.92
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	587.97	587.68	587.97	600.92	600.92	600.92

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	8,491.15	2,079,191.51	2,087,682.66			2,087,682.66
Total capital assets not being depreciated	8,491.15	2,079,191.51	2,087,682.66	0.00	0.00	2,087,682.66
Capital assets being depreciated:						
Land Improvements	885,922.00		885,922.00			885,922.00
Buildings	1,610,971.55	44,696.85	1,655,668.40			1,655,668.40
Equipment	136,607.76	72,096.28	208,704.04			208,704.04
Total capital assets being depreciated	2,633,501.31	116,793.13	2,750,294.44	0.00	0.00	2,750,294.44
Accumulated Depreciation for:						
Land Improvements	(79,609.54)	(2,177.28)	(81,786.82)			(81,786.82)
Buildings	(513,408.25)	(116,180.42)	(629,588.67)			(629,588.67)
Equipment	(81,095.67)	(14,443.94)	(95,539.61)			(95,539.61)
Total accumulated depreciation	(674,113.46)	(132,801.64)	(806,915.10)	0.00	0.00	(806,915.10)
Total capital assets being depreciated, net excluding lease and subscription assets	1,959,387.85	(16,008.51)	1,943,379.34	0.00	0.00	1,943,379.34
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	1,967,879.00	2,063,183.00	4,031,062.00	0.00	0.00	4,031,062.00
<b>Business-Type Activities:</b>						
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

Unaudited Actuals  
2024-25 Unaudited Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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	18,980.73		18,980.73		1,392.03	17,588.70	1,547.22
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	
Governmental activities long-term liabilities	18,980.73	0.00	18,980.73	0.00	1,392.03	17,588.70	1,547.22
<b>Business-Type Activities:</b>							
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

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	14,697,220.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	351,574.61
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	23,963.74
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,709,524.95
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,880.79
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				3,736,369.48
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C-10, plus lines D1 and D2)				10,609,276.74
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				587.68
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,052.81
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		10,044,550.67	18,066.71	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		10,044,550.67	18,066.71	
B. Required effort (Line A.2 times 90%)		9,040,095.60	16,260.04	
C. Current year expenditures (Line I.E and Line II.B)		10,609,276.74	18,052.81	
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%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**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) 311,544.18
- 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) 7,464,701.31

**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) 4.17%

**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) 615,574.85
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
 (Function 7700, objects 1000-5999, minus Line B10) 160,523.61

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)	25,096.22
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)	18,292.62
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)	819,487.29
9. Carry-Forward Adjustment (Part IV, Line F)	143,190.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	962,677.64
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,336,778.88
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,553,454.68
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	396,021.83
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	33,857.99
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	23,963.74
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)	132,729.63
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	925.82
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)	576,731.49
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)	445,611.03
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)	9,500,075.10
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	8.63%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	10.13%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	819,487.29
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	110,309.27
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.28%) times Part III, Line B19); zero if negative	143,190.34
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.28%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	143,190.34
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	143,190.34

Approved indirect cost rate: 8.28%  
 Highest rate used in any program: 8.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	965,416.94	79,936.00	8.28%
01	3010	154,748.00	12,813.00	8.28%
01	3310	87,036.00	7,205.00	8.28%
01	3327	6,898.07	537.00	7.78%
01	4035	21,722.34	1,798.00	8.28%
01	4127	12,534.00	1,037.00	8.27%
01	4201	5,155.57	426.00	8.26%
01	4203	36,631.63	3,033.00	8.28%
01	6010	193,793.84	9,689.00	5.00%
01	6053	15,388.34	820.16	5.33%
01	6387	156,335.58	12,944.00	8.28%
01	6500	434,480.38	35,670.00	8.21%
01	6546	93,578.32	7,747.00	8.28%
01	6762	52,714.96	4,363.00	8.28%
01	6770	95,445.00	954.00	1.00%
01	7435	424,316.66	34,617.00	8.16%
01	9010	55,365.12	4,544.00	8.21%

Unaudited Actuals  
2024-25 Unaudited 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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	104,930.24		35,312.66	140,242.90
2. State Lottery Revenue	8560	119,922.32		54,153.61	174,075.93
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)		224,852.56	0.00	89,466.27	314,318.83
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	77,558.01		38,195.32	115,753.33
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	17,161.88			17,161.88
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			29,740.18	29,740.18
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)		94,719.89	0.00	67,935.50	162,655.39
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	130,132.67	0.00	21,530.77	151,663.44
<b>D. COMMENTS:</b>					
Expenses in Lottery in the 5800 Category are due to curriculum software purchased for teaching.					

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 60010(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.

**Unaudited Actuals**  
2024-25  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	37,496.28	110,635.31	859,956.84	69,272.86	601,827.71	463,903.65	274,952.05
<b>B. Enter Allocation Factor(s) by Goal:</b> <small>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)</small>	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
<b>Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1.37	1.00	8.66	1.55	28.29	28.29	90.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	.01	0.00	.39	.84	1.00	1.00	
6000 ROC/P							
<b>Other Goals</b>							
<b>Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
<b>Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1.38	1.00	9.05	2.39	29.29	29.29	90.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	6,574,243.00	2,319,981.63	8,894,224.63	805,809.41		9,700,034.04
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	480,981.44	0.00	480,981.44	43,576.52		524,557.96
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	574,098.96	98,063.07	672,162.03	60,897.32		733,059.35
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	23,963.74	0.00	23,963.74	2,171.10		26,134.84
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					2,479.34	2,479.34
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					3,708,074.51	3,708,074.51
----	Other Outgo					2,880.79	2,880.79
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	7,653,287.14	2,418,044.70	10,071,331.84	912,454.35	3,713,434.64	14,697,220.83

Unaudited Actuals  
2024-25  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	6,095,011.26	138,416.71	102,902.89	177,106.05	26,948.10	0.00	33,857.99			0.00	0.00	6,574,243.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	279,734.29	49.29	35.71	38,312.05	162,850.10	0.00	0.00			0.00	0.00	480,981.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	357,213.59	26,132.49	0.00	74,578.76	116,174.12	0.00	0.00			0.00	0.00	574,098.96
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		23,963.74	0.00	0.00	0.00	23,963.74
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		6,731,959.14	164,598.49	102,938.60	289,996.86	305,972.32	0.00	33,857.99	23,963.74	0.00	0.00	0.00	7,653,287.14

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,015,683.72	1,029,345.86	274,952.05	2,319,981.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	61,677.57	36,385.50	0.00	98,063.07
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		1,077,361.29	1,065,731.36	274,952.05	2,418,044.70

Unaudited Actuals  
2024-25  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	132,729.63
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	616,500.67
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	163,224.05
5	Total Central Administration Costs in General Fund and Charter Schools Funds	912,454.35
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	7,653,287.14
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,418,044.70
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	10,071,331.84
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	10,071,331.84
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	9.06%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	2,479.34				2,479.34
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			3,708,074.51		3,708,074.51
Other Outgo (Objects 1000 - 7999)				2,880.79	2,880.79
<b>Total Other Costs</b>	2,479.34	0.00	3,708,074.51	2,880.79	3,713,434.64

Unaudited Actuals  
Unaudited Actuals 2024-25  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Gateway International

Sacramento 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**

**BALANCE-FDxRS - (Fatal)** - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

**CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**

**CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**

**CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**

**CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**

**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. **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUND09-ACTIVITY - (Fatal)** - There is no activity in Fund 09. **Passed**

**CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**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. **Passed**

**CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**

**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. **Passed**

**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). **Passed**

**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-CH - (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. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. **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 - (Fatal)** - 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**

**CEFB=FD-EQUITY - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

**CONSOLIDATED-ADM-BAL - (Fatal)** - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **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**

<b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<b><u>Passed</u></b>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - 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).	<b><u>Passed</u></b>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>NET-INV-CAP-ASSETS - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

**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. **Passed**

**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. **Passed**

**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. **Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**ASSET-IMPORT - (Fatal)** - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

**ASSET-PY-BAL - (Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

**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. **Passed**

**DEBT-IMPORT - (Fatal)** - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

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

**DEBT-PY-BAL - (Fatal)** - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

**ESMOE-ADA - (Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

**ESMOE-IMPORT - (Fatal)** - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

**IC-ADMIN-NOT-ZERO - (Warning)** - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

**IC-ADMIN-PLANT-SVCS - (Warning)** - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

**IC-BD-SUPT-NOT-ZERO - (Warning)** - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

**IC-BD-SUPT-VS-ADMIN - (Warning)** - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

**IC-EXCEEDS-LEA-RATE - (Warning)** - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

**IC-PCT - (Warning)** - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

**IC-POSITIVE - (Warning)** - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

**LOT-CONTRIB-IMPORT-A - (Fatal)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

**LOT-CONTRIB-IMPORT-B - (Warning)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

**LOT-IMPORT - (Fatal)** - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

**PCR-ALLOC-NO-DIRECT - (Warning)** - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

**PCR-GF-EXPENDITURES - (Fatal)** - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

**PCRAF-UNDISTRIBUTED - (Fatal)** - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

## **EXPORT VALIDATION CHECKS**

**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**

**ICR-PROVIDE - (Fatal)** - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

**UNAUDIT-CERT-PROVIDE - (Fatal)** - Unaudited Actual Certification (Form CA) must be provided. **Passed**

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

Unaudited Actuals  
Budget 2025-26  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Gateway International

Sacramento 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**

<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (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.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUND09-ACTIVITY</b> - (Fatal) - There is no activity in Fund 09.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A</b> - (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.	<b><u>Passed</u></b>

**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). **Passed**

**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**

**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**

**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**

**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). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

<b>INTRAFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>
<b>INTRAFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>