

Guadalupe Educational System

2024-25 Balance Sheet

	<u>as of April 30, 2025</u>
Assets	
Cash & Cash Equivalents	18,392,117
Property & Equipment, net	5,476,685
Total Assets	<u><u>23,868,802</u></u>
Liabilities & Net Assets	
Fund Balance	23,868,802
Total Liabilities & Net Assets	<u><u>23,868,802</u></u>

Guadalupe Educational System

2024-25 Revenue & Expenses Compared to Annual Budget

		Approved Budget FY25	Actual as of 04.30.25	Budget Variance	% of Budget
Revenues					
5100	Local	\$ 4,567,725	\$ 4,070,407	\$ (497,318)	89%
5200	County	\$ -	\$ 122,515	\$ 122,515	NA
5300	State	32,752,243	27,381,816	(5,356,655)	84%
5400	Federal	6,448,413	5,668,298	(780,115)	88%
5899	GRAND TOTAL REVENUES	43,768,381	37,243,036	(6,511,573)	85%
Expenditures					
1111	Elementary Classroom Instruction	5,683,947	4,343,272	1,340,675	76%
1131	Middle School Classroom Instruction	2,936,500	2,396,867	539,633	82%
1151	High School Classroom Instruction	3,344,021	2,789,392	554,629	83%
1191	Summer School	1,334,500	1,200,484	134,016	90%
1221	Special Programs	1,818,252	1,126,987	691,265	62%
1251	Supplemental Education	2,237,315	1,765,753	471,562	79%
1411	Student Activity-Extracurricular	400,392	285,699	43,451	71%
1999	TOTAL INSTRUCTION	17,754,927	13,908,453	3,775,232	78%
2111	Support Services-Pupils	2,018,078	1,260,373	757,704	62%
2134	Health Services	354,690	286,381	68,309	81%
2142	School Psychologist	-	-	-	0%
2152	Speech Pathology	398,310	241,202	157,108	61%
2191	Other Student Support	65,000	337,077	(272,077)	519%
2213	Professional Development	322,000	143,606	178,394	45%
2321	Executive Administration Services.	1,429,218	1,744,019	(314,801)	122%
2329	Special Education Administration	388,450	292,474	95,976	75%
2660	Technology Services	185,000	331,702	(146,702)	179%
2411	Building Principal Services	1,615,284	1,037,432	577,852	64%
2511	Business Support Services	715,427	800,819	215,535	112%
2541	Operation of Plant Services	6,385,112	7,470,964	(1,085,852)	117%
2551	Contracted Pupil Transportation	2,052,898	1,873,177	935,003	91%
2562	Food Services	1,675,709	1,636,344	819,487	98%
2642	Recruitment & Placement	1,675,709	184,706	1,661,380	11%
2998	TOTAL SUPPORT SERVICES	19,280,886	17,640,277	3,647,318	91%
3510	Early Childhood Program	804,036	723,918	132,712	90%
3610	Homeless & Disadvantaged	-	35,130	(35,130)	NA
3912	Parental Involvement	262,427	151,753	121,144	58%
3999	TOTAL COMMUNITY SERVICES	1,066,463	910,802	218,726	85%
4011	Facility Acquisition	3,000,000	1,667,654	1,332,346	56%
4999	TOTAL FACILITY ACQUISITION	3,000,000	1,667,654	1,332,346	56%
9999	GRAND TOTAL EXPENDITURES	41,102,275	34,127,185	8,973,622	83%
Total Revenue Over/(Under) Total Expenses		2,666,105	3,115,851	(449,746)	
Beginning Fund Balance, July 1		15,381,396	15,381,396		
Year-to-date change in payroll liabilities		-	(105,130)		
Ending Fund Balance, April 30		\$ 18,047,501	\$ 18,392,117		
Ending Cash Fund Balance %		44%	45%		

Guadalupe Educational System

2024-25 Revenue Compared to Annual Budget

Revenue	Approved Budget FY25	Actual as of 04.30.25	Budget Variance	% of Budget
5100 Local				
5113 Prop C	\$ 3,517,725	\$ 3,071,802	\$ (445,923)	87%
5141 Interest	650,000	527,155	(122,845)	81%
5171 Student Activity	10,000	13,532	3,532	135%
5192 Gifts	350,000	341,130	(8,870)	97%
5198 Other	40,000	116,787	76,787	292%
Total Local	4,567,725	4,070,407	(497,318)	89%
5200 County				
5237 Other County Revenue (JCCSF)	-	122,515	122,515	NA
Total County	-	122,515	122,515	NA
5300 State				
5311-19 Basic Formula & CTF	31,669,015	26,570,555	(5,098,460)	84%
5312 Transportation	930,000	741,883	(188,117)	80%
5333 Food Service - State	7,000	-	(7,000)	0%
5342 Evidence Based Reading Grant	80,000	66,228		83%
5381 Special Ed High Need Fund	66,228	-	(66,228)	0%
5397 Other State Revenue	-	3,150	3,150	NA
Total State	32,752,243	27,381,816	(5,356,655)	84%
5400 Federal				
5412 Medicaid	175,000	178,987	3,987	102%
5422 CARES ESSER III	2,966,477	3,026,944	60,467	102%
5441 Special Ed Part B	517,895	375,572	(142,323)	73%
5442 ESCE - Special Ed (611 & 619)	13,843	22,988	9,145	166%
5445-48 Lunch/Breakfast/Snack	1,110,000	773,684	(336,316)	70%
5451-68 Consolidated Federal Funds	1,665,198	1,290,123	(375,075)	77%
5497 Other Federal Revenue	-	-	-	NA
Total Federal	6,448,413	5,668,298	(780,115)	88%
5899 Total Revenue	43,768,381	37,243,036	(6,634,088)	85%

Guadalupe Educational System

2024-25 Expenses Compared to Annual Budget

Expenditures by Function	Approved Budget FY25	Actual as of 04.30.25	Budget Variance	% of Budget
1111 Elementary Classroom Instruction				
6100 Salaries	3,663,733	\$ 2,923,214	\$ 740,520	80%
6200 Benefits	1,050,861	808,908	241,953	77%
6300 Purchased Services	121,352	129,644	(8,292)	107%
6400 Supplies & Materials	180,000	165,972	14,028	92%
6412 Technology	310,000	154,854	155,146	50%
6431 Curriculum/Textbooks	358,000	160,680	197,320	45%
6500 Equipment	-	-	-	0%
Total Elementary Instruction	5,683,947	4,343,272	1,340,675	76%
1131 Middle Classroom Instruction				
6100 Salaries	1,798,832	1,495,663	303,169	83%
6200 Benefits	505,667	415,429	90,238	82%
6300 Purchased Services	51,000	47,129	3,871	92%
6400 Supplies & Materials	150,000	178,845	(28,845)	119%
6412 Technology	235,000	204,576	30,424	87%
6431 Curriculum/Textbooks	196,000	55,225	140,775	28%
6500 Equipment	-	-	-	0%
Total Middle Instruction	2,936,500	2,396,867	539,633	82%
1151 High School Classroom Instruction				
6100 Salaries	2,079,985	1,755,111	324,873	84%
6200 Benefits	569,036	476,645	92,391	84%
6300 Purchased Services	250,000	257,901	(7,901)	103%
6400 Supplies & Materials	175,000	142,330	32,670	81%
6412 Technology	135,000	113,977	21,023	84%
6431 Curriculum/Textbooks	135,000	43,429	91,571	32%
6500 Equipment	-	-	-	0%
Total High School Instruction	3,344,021	2,789,392	554,629	83%
1191 Summer School				
6100 Salaries	200,000	96,242	103,758	48%
6200 Benefits	29,500	14,750	14,750	50%
6300 Purchased Services	1,100,000	1,088,693	11,307	99%
6400 Supplies & Materials	5,000	799	4,201	16%
6500 Equipment	-	-	-	0%
Total Summer School	1,334,500	1,200,484	134,016	90%
1221 Special Programs				
6100 Salaries	439,556	471,705	(32,149)	107%
6200 Benefits	133,696	153,807	(20,112)	115%
6300 Purchased Services	1,210,000	482,707	727,293	40%
6400 Supplies & Materials	35,000	18,768	16,232	54%
6500 Equipment	-	-	-	0%
Total Special Programs	1,818,252	1,126,987	691,265	62%
1251 Supplemental Education				
6100 Salaries	1,683,435	1,355,708	327,727	81%
6200 Benefits	452,879	372,767	80,113	82%
6300 Purchased Services	50,000	25,278	24,722	51%
6400 Supplies & Materials	51,000	12,001	38,999	24%
6500 Equipment	-	-	-	0%
Total Supplemental Education	2,237,315	1,765,753	471,562	79%

Guadalupe Educational System

2024-25 Expenses Compared to Annual Budget

Expenditures by Function	Approved Budget FY25	Actual as of 04.30.25	Budget Variance	% of Budget
1411 Student Activity-Extracurricular				
6100 Salaries	232,032	160,790	-	69%
6200 Benefits	18,360	19,489	(1,129)	106%
6300 Purchased Services	100,000	63,623	36,377	64%
6400 Supplies & Materials	50,000	41,797	8,203	84%
6500 Equipment (Capital Outlay)	-	-	-	0%
Total Student Activity-Extracurricular	400,392	285,699	43,451	71%
2111 Support Services-Pupils				
6100 Salaries	1,142,393	873,303	269,090	76%
6200 Benefits	290,185	206,091	84,094	71%
6300 Purchased Services	550,000	173,237	376,763	31%
6400 Supplies & Materials	35,500	7,742	27,758	22%
6500 Equipment	-	-	-	0%
Total Support Services-Pupils	2,018,078	1,260,373	757,704	62%
2134 Health Services				
6100 Salaries	259,287	214,263	45,024	83%
6200 Benefits	68,204	55,134	13,070	81%
6300 Purchased Services	14,000	4,776	9,224	34%
6400 Supplies & Materials	13,200	12,209	991	92%
6500 Equipment	-	-	-	0%
Total Health Services	354,690	286,381	68,309	81%
2142 Psychologist				
6100 Salaries	-	-	-	0%
6200 Benefits	-	-	-	0%
6300 Purchased Services	-	-	-	0%
6400 Supplies & Materials	-	-	-	0%
6500 Equipment	-	-	-	0%
Total Psychologist	-	-	-	0%
2152 Speech Pathology				
6100 Salaries	65,016	63,976	1,040	98%
6200 Benefits	13,294	15,390	(2,095)	116%
6300 Purchased Services	320,000	161,836	158,164	51%
6400 Supplies & Materials	-	-	-	0%
6500 Equipment	-	-	-	0%
Total Speech Pathology	398,310	241,202	157,108	61%
2191 Other Support Services				
6100 Salaries	-	-	-	0%
6200 Benefits	-	-	-	0%
6300 Purchased Services	65,000	337,077	(272,077)	519%
6400 Supplies & Materials	-	-	-	0%
6500 Equipment	-	-	-	0%
Total Other Support Services	65,000	337,077	(272,077)	NA
2213 Professional Development				
6100 Salaries	-	-	-	0%
6200 Benefits	-	-	-	0%
6300 Purchased Services	285,000	141,881	143,119	50%
6400 Supplies & Materials	37,000	1,725	35,275	5%
6500 Equipment	-	-	-	0%
Total Professional Development	322,000	143,606	178,394	45%
2321 Executive Administration Services				
6100 Salaries	750,519	588,367	162,153	78%
6200 Benefits	208,699	243,159	(34,460)	117%

Guadalupe Educational System

2024-25 Expenses Compared to Annual Budget

Expenditures by Function	Approved Budget FY25	Actual as of 04.30.25	Budget Variance	% of Budget
6300 Purchased Services	400,000	835,216	(435,216)	209%
6400 Supplies & Materials	70,000	77,278	(7,278)	110%
6500 Equipment	-	-	-	0%
Total Executive Admin Services	1,429,218	1,744,019	(314,801)	122%

Guadalupe Educational System

2024-25 Expenses Compared to Annual Budget

Expenditures by Function	Approved Budget FY25	Actual as of 04.30.25	Budget Variance	% of Budget
2329 Special Education Administration				
6100 Salaries	299,046	249,107	49,939	83%
6200 Benefits	89,404	43,367	46,037	49%
6300 Purchased Services	-	-	-	0%
6400 Supplies & Materials	-	-	-	0%
6500 Equipment	-	-	-	0%
Total Special Education Administration	388,450	292,474	95,976	75%
2331 Technology Services				
6100 Salaries	-	-	-	0%
6200 Benefits	-	-	-	0%
6300 Purchased Services	170,000	331,702	(161,702)	195%
6400 Supplies & Materials	-	-	-	0%
6412 Technology	15,000	-	15,000	0%
6500 Equipment	-	-	-	0%
Total Technology Services	185,000	331,702	(146,702)	179%
2411 Building Principal Services				
6100 Salaries	1,250,881	818,339	432,542	65%
6200 Benefits	329,403	215,880	113,524	66%
6300 Purchased Services	15,000	2,148	12,852	14%
6400 Supplies & Materials	20,000	1,065	18,935	5%
6500 Equipment	-	-	-	0%
Total Building Principal Services	1,615,284	1,037,432	577,852	64%
2511 Business Support Services				
6100 Salaries	303,321	384,749	(81,428)	127%
6200 Benefits	72,106	90,287	(18,181)	125%
6300 Purchased Services	320,000	300,927	320,000	94%
6400 Supplies & Materials	20,000	24,856	(4,856)	124%
6500 Equipment	-	-	-	0%
Total Business Support Services	715,427	800,819	215,535	112%
2541 Operation of Plant Services				
6100 Salaries	287,725	327,179	(39,454)	114%
6200 Benefits	34,211	42,738	(8,527)	125%
6300 Purchased Services	5,566,176	6,456,398	(890,222)	116%
6400 Supplies & Materials	497,000	602,042	(105,042)	121%
6500 Equipment	-	42,606	(42,606)	NA
Total Operation of Plant Services	6,385,112	7,470,964	(1,085,852)	117%
2551 Contracted Pupil Transportation				
6100 Salaries	479,520	528,261	(48,741)	110%
6200 Benefits	158,378	132,455	25,923	84%
6300 Purchased Services	1,050,000	755,282	1,050,000	72%
6400 Supplies & Materials	65,000	123,879	(58,879)	191%
6500 Equipment	300,000	333,300	(33,300)	111%
Total Contracted Transportation	2,052,898	1,873,177	935,003	91%

Guadalupe Educational System

2024-25 Expenses Compared to Annual Budget

Expenditures by Function	Approved Budget FY25	Actual as of 04.30.25	Budget Variance	% of Budget
2562 Food Services				
6100 Salaries	51,750	56,514	(4,764)	109%
6200 Benefits	3,959	4,323	(364)	109%
6300 Purchased Services	620,000	780,123	620,000	126%
6400 Supplies & Materials	1,000,000	626,953	373,047	63%
6500 Equipment	-	168,431	(168,431)	NA
Total Food Services	1,675,709	1,636,344	819,487	98%
2642 Recruitment & Placement				
6100 Salaries	51,750	-	51,750	0%
6200 Benefits	3,959	-	3,959	0%
6300 Purchased Services	620,000	170,377	620,000	27%
6400 Supplies & Materials	1,000,000	14,329	985,671	1%
6500 Equipment	-	-	-	0%
Total Recruitment & Placement	1,675,709	184,706	1,661,380	11%
3510 Early Childhood Program				
6100 Salaries	594,017	508,931	85,086	86%
6200 Benefits	160,019	131,355	28,664	82%
6300 Purchased Services	35,000	52,595	35,000	150%
6400 Supplies & Materials	15,000	31,037	(16,037)	207%
6500 Equipment	-	-	-	0%
Total Early Childhood Program	804,036	723,918	132,712	90%
3610 Homeless & Disadvantaged				
6100 Salaries	-	-	-	0%
6200 Benefits	-	-	-	0%
6300 Purchased Services	-	-	-	0%
6400 Supplies & Materials	-	35,130	(35,130)	NA
6500 Equipment	-	-	-	0%
Total Parental Involvement	-	35,130	(35,130)	NA
3912 Parental Involvement				
6100 Salaries	174,826	108,165	66,661	62%
6200 Benefits	41,601	30,864	10,737	74%
6300 Purchased Services	25,000	10,470	25,000	42%
6400 Supplies & Materials	21,000	2,254	18,746	11%
6500 Equipment	-	-	-	0%
Total Parental Involvement	262,427	151,753	121,144	58%
4011 Facility Acquisition				
6100 Salaries	-	-	-	0%
6200 Benefits	-	-	-	0%
6300 Purchased Services	-	-	-	0%
6400 Supplies & Materials	-	-	-	0%
6500 Capital Outlay	3,000,000	1,667,654	1,332,346	56%
6600 Interest	-	-	-	0%
Total Facility Acquisition	3,000,000	1,667,654	1,332,346	56%
9999 GRAND TOTAL EXPENDITURES	\$ 41,102,275	\$ 34,127,185	\$ 8,973,622	83%