

SPECIAL MEETING OF THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

464-555 Main Street, Janesville School Library, Janesville, CA 96114

Tuesday, October 14, 2025 at 4:00 p.m.

Agenda

Any person with a disability may request this agenda be made available in an appropriate alternative format. A request for a disability related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting to Jamie Lewis, Superintendent/Principal, 464-555 Main St, Janesville, CA, at (530) 253-3660, between the hours of 8:00 a.m. and 4:00 p.m. at least forty-eight (48) hours before the meeting. (Government Code 54954.2). Any writing that is a public record and relates to an agenda item for open session of a regular meeting of the Board of Trustees, and is distributed fewer than 72 hours prior to the regular meeting shall be available for public inspection at the Janesville Union Elementary School District Office located at 464-555 Main Street, Janesville, CA.

I. CALL TO ORDER, 4:00 p.m. (Procedural)

II. ROLL CALL & ESTABLISHMENT OF QUORUM (Procedural)

III. PLEDGE OF ALLEGIANCE (Procedural)

IV. APPROVAL OF AGENDA (Action)

V. PUBLIC INPUT (Procedural)

During this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to the school system. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter.

VI. DISCUSSION/ACTION ITEMS:

A. Approve Revisions to the 2024-25 Unaudited Actuals Financial Statements (Action)

VII. PUBLIC COMMENTS ON CLOSED SESSION AGENDA (Procedural)

During this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to items on the closed session agendas. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter.

VIII. ADJOURNMENT TO CLOSED SESSION (Procedural)

A Closed or Executive Session of the Board of Trustees may be held when legal and the need requires. Items to be discussed will be announced before the Board moves to Closed Session. Items can include personnel matters, student personnel matters, negotiations, security matters, matters of real property negotiations, legal counsel regarding pending litigation and protection of records exempt from public disclosure.

A. Public Employee Discipline/Dismissal/Release/Complaint (Pursuant to Government Code § 54957).

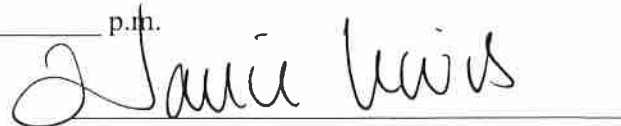
B. Public Employee Performance Evaluation – Superintendent/Principal (Pursuant to Government Code §54957).

IX. RECONVENE IN REGULAR SESSION (Procedural)

X. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)

XI. ADJOURNMENT (Procedural) Time: _____ p.m.

Date: 10 October 2025



Jamie Lewis, Superintendent/Principal and
Secretary to the Board of Trustees

Posted: October 10, 2025 @ 4:00 p.m.

Janesville Union Elementary School District

Date: October 10, 2025

To: Board of Trustees, Janesville Union Elementary School District

From: Andrea Kellogg

Regarding: 2024/25 Revised Unaudited Actuals

Please see the attached revision to the 2024/25 Unaudited Actuals financial reporting documents. These were originally presented and approved at the September 16, 2025 regular board meeting.

The primary reason for this revision is due to the inadvertent duplication of unrestricted contributions to restricted programs (Special Education and Ongoing and Major Maintenance Account). Since this contribution was between the restricted and unrestricted General Fund, the total expenditures were not affected. The result of this duplication understated the unrestricted ending fund balance and overstated the restricted ending fund balance. With this change, unrestricted revenue did not exceed expenditures for the 2024/25 fiscal year.

While this duplication had a net positive effect on the budget outlook, it was an oversight that should have been identified. I recently attended a two-day conference discussing Projection-Pro, a software program developed by Fiscal Crisis & Management Assistance Team (FCMAT), which is a budgeting and information tool to assist with the preparation of multiyear projections and cashflow. Using this tool will increase accuracy and transparency. I look forward to sharing the features of these new tools with you.

Other changes that were made since the Lassen County Office of Education recommended the revised Unaudited Actuals go back to the board (so that what is approved matches what the auditors review) are as follows:

1. Set up deferred revenue for Title II, Part A, Teacher Quality (Resource 4035) in the amount of \$4,414.44
2. Created an accounts payable to balance state aid (Object 8011) to the LCFF calculator in the amount of \$9,377
3. Cleared prior year payable in the amount of \$7,162

Thank you for your time and dedication to the students and staff at Janesville School. Please approve the revised 2024/25 Unaudited Actuals.

Sincerely,



Andrea Kellogg

Chief Business Official

Janesville Union Elementary School District

			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)	
Description	Resource Codes	Objct Codes							
A. REVENUES									
1) LCFF Sources		6010-6059	3,705,910.42	0.00	3,705,910.42	3,691,520.00	0.00	3,691,520.00	-0.4%
2) Federal Revenue		6100-6299	7,071.39	112,364.56	119,435.95	0.00	114,004.00	114,004.00	-4.5%
3) Other State Revenue		8300-8599	95,465.73	631,212.70	726,678.43	90,725.00	440,748.00	531,473.00	-26.9%
4) Other Local Revenue		8600-8799	219,146.47	186,399.00	405,544.47	85,789.00	116,151.00	201,940.00	-50.2%
5) TOTAL REVENUES			4,027,594.01	929,975.26	4,957,569.27	3,868,034.00	670,903.00	4,538,937.00	-8.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,539,957.26	216,031.19	1,755,988.45	1,525,241.00	169,673.00	1,694,914.00	-3.5%
2) Classified Salaries		2000-2999	534,103.35	318,308.22	852,411.57	645,158.00	252,903.00	897,961.00	5.3%
3) Employee Benefits		3000-3999	847,416.40	315,860.88	1,163,277.28	1,049,488.00	297,895.00	1,347,383.00	15.8%
4) Books and Supplies		4000-4999	105,882.67	131,157.88	237,040.55	201,247.00	115,702.00	316,949.00	33.7%
5) Services and Other Operating Expenditures		5000-5999	636,706.19	120,341.15	757,047.34	498,512.00	133,915.00	632,427.00	-16.5%
6) Capital Outlay		6000-6999	311,421.26	0.00	311,421.26	100,000.00	0.00	100,000.00	-67.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	32,321.00	32,321.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(42,804.00)	35,844.00	(6,960.00)	(25,024.00)	18,026.00	(6,998.00)	0.5%
9) TOTAL EXPENDITURES			3,932,683.13	1,169,804.32	5,102,487.45	3,994,622.00	988,014.00	4,982,636.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			94,910.88	(239,829.05)	(144,918.18)	(126,588.00)	(317,111.00)	(443,699.00)	206.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	(273,873.54)	273,873.54	0.00	(319,916.00)	319,916.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(273,873.54)	273,873.54	0.00	(319,916.00)	319,916.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(178,962.66)	34,044.48	(144,918.18)	(446,504.00)	2,805.00	(443,699.00)	206.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,019,326.06	990,397.88	3,009,723.94	1,840,363.40	1,024,442.36	2,864,805.76	-4.8%
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)			2,019,326.06	990,397.88	3,009,723.94	1,840,363.40	1,024,442.36	2,864,805.76	-4.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,019,326.06	990,397.88	3,009,723.94	1,840,363.40	1,024,442.36	2,864,805.76	-4.8%
2) Ending Balance - June 30 (E + F1e)			1,840,363.40	1,024,442.36	2,864,805.76	1,393,859.40	1,027,247.36	2,421,106.76	-15.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,024,442.36	1,024,442.36	0.00	1,027,247.36	1,027,247.36	0.3%
c) Committed									
Stabilization Arrangements		9750	850,408.00	0.00	850,408.00	830,439.00	0.00	830,439.00	-2.3%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	733,832.40	0.00	733,832.40	314,288.40	0.00	314,288.40	-57.2%
Reserve for Future Deficit Spending	0000	9780	711,437.50		711,437.50			0.00	
Reserve for Future Deficit Spending	0000	9780			0.00	291,893.50		291,893.50	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	255,123.00	0.00	255,123.00	249,132.00	0.00	249,132.00	-2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,197,520.70	845,164.21	3,042,684.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	(37,846.00)	0.00	(37,846.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,071.39	226,860.80	233,932.19				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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)	
5) Due from Other Funds		9310	5,960.00	0.00	5,960.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	6.50	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9360	0.00	0.00	0.00				
10) TOTAL, ASSETS			2,174,706.09	1,072,025.01	3,246,731.10				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	334,342.69	43,168.23	377,510.92				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,414.44	4,414.44				
6) TOTAL LIABILITIES			334,342.69	47,582.67	381,925.36				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9590	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,840,363.40	1,024,442.34	2,864,805.74				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		2,281,488.00	0.00	2,281,488.00	2,720,173.00	0.00	2,720,173.00	19.2%
Education Protection Account State Aid - Current Year	8012		1,040,443.00	0.00	1,040,443.00	580,814.00	0.00	580,814.00	-44.2%
State Aid - Prior Years	8019		(15,930.24)	0.00	(15,930.24)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		5,162.88	0.00	5,162.88	5,163.00	0.00	5,163.00	0.0%
Timber Yield Tax	8022		2,504.10	0.00	2,504.10	2,622.00	0.00	2,622.00	4.7%
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		352,785.78	0.00	352,785.78	351,622.00	0.00	351,622.00	-0.3%
Unsecured Roll Taxes	8042		21,946.96	0.00	21,946.96	22,278.00	0.00	22,278.00	1.5%
Prior Years' Taxes	8043		493.36	0.00	493.36	119.00	0.00	119.00	-75.9%
Supplemental Taxes	8044		17,016.58	0.00	17,016.58	8,729.00	0.00	8,729.00	-48.7%
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			3,705,910.42	0.00	3,705,910.42	3,691,520.00	0.00	3,691,520.00	-0.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			3,705,910.42	0.00	3,705,910.42	3,691,520.00	0.00	3,691,520.00	-0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	7,071.39	0.00	7,071.39	0.00	0.00	0.00	-100.0%
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%
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		77,692.00	77,692.00		75,252.00	75,252.00	-3.1%
Title I, Part D, Local Delinquent Programs	3025	8290		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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		4,312.56	4,312.56		8,392.00	8,392.00	94.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
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	30,360.00	30,360.00	0.00	30,360.00	30,360.00	0.0%
TOTAL, FEDERAL REVENUE			7,071.39	112,364.55	119,435.95	0.00	114,004.00	114,004.00	-4.5%
OTHER STATE REVENUE									
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	11,354.00	0.00	11,354.00	11,355.00	0.00	11,355.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	60,392.49	26,979.20	87,371.69	52,910.00	21,523.00	74,433.00	-14.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		214,690.00	214,690.00		169,596.00	169,596.00	-21.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
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%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 26)	6770	8590		45,413.00	45,413.00		45,413.00	45,413.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,719.24	344,130.50	367,849.74	26,460.00	204,216.00	230,676.00	-37.3%
TOTAL, OTHER STATE REVENUE			95,465.73	631,212.70	726,678.43	90,725.00	440,748.00	531,473.00	-26.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	95,257.61	0.00	95,257.61	55,000.00	0.00	55,000.00	-42.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	53,531.00	0.00	53,531.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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		8591	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	70,357.86	0.00	70,357.86	30,789.00	0.00	30,789.00	-56.2%
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		186,399.00	186,399.00		116,151.00	116,151.00	-37.7%
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			219,146.47	186,399.00	405,544.47	85,789.00	116,151.00	201,940.00	-50.2%
TOTAL, REVENUES			4,027,594.01	929,975.26	4,957,569.27	3,868,034.00	670,903.00	4,538,937.00	-8.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,322,031.21	216,031.19	1,538,062.40	1,328,847.00	150,482.00	1,479,329.00	-3.8%
Certificated Pupil Support Salaries		1200	64,650.22	0.00	64,650.22	44,778.00	19,191.00	63,969.00	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	153,275.83	0.00	153,275.83	151,616.00	0.00	151,616.00	-1.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,539,957.26	216,031.19	1,755,988.45	1,525,241.00	169,673.00	1,694,914.00	-3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	121,329.61	199,156.22	320,485.83	198,678.00	138,189.00	336,867.00	5.1%
Classified Support Salaries		2200	189,402.23	79,013.00	268,415.23	230,163.00	83,148.00	313,311.00	16.7%
Classified Supervisors' and Administrators' Salaries		2300	95,068.48	0.00	95,068.48	98,665.00	0.00	98,665.00	3.8%
Clenical Technical and Office Salaries		2400	115,467.61	0.00	115,467.61	100,882.00	0.00	100,882.00	-12.6%
Other Classified Salaries		2900	12,835.42	40,139.00	52,974.42	16,770.00	31,466.00	48,236.00	-8.9%
TOTAL, CLASSIFIED SALARIES			534,103.35	318,308.22	852,411.57	645,158.00	252,803.00	897,961.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	224,870.06	169,915.73	394,785.79	276,345.00	154,054.00	430,399.00	9.0%
PERS		3201-3202	185,969.69	70,508.17	256,477.86	201,921.00	67,736.00	269,657.00	5.1%
OASDI/Medicare/Alternative		3301-3302	76,570.05	25,807.80	102,377.85	69,903.00	21,799.00	91,702.00	-10.4%
Health and Welfare Benefits		3401-3402	305,060.00	33,105.93	338,165.93	415,252.00	38,868.00	454,120.00	34.3%
Unemployment Insurance		3501-3502	1,019.83	332.79	1,352.62	10,828.00	1,959.00	12,787.00	845.4%
Workers' Compensation		3601-3602	47,926.77	16,130.46	64,057.23	69,239.00	13,479.00	82,718.00	29.1%
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	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			847,416.40	315,800.88	1,163,217.28	1,049,488.00	297,895.00	1,347,383.00	15.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	4,975.89	4,975.89	0.00	21,523.00	21,523.00	332.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	300.00	0.00	300.00	New
Materials and Supplies		4300	105,882.57	126,181.99	232,064.56	200,947.00	94,179.00	295,126.00	27.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			105,882.57	131,157.88	237,040.55	201,247.00	115,702.00	316,949.00	33.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	195,620.00	0.00	195,620.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	9,403.40	2,724.76	12,128.16	10,700.00	8,429.00	19,129.00	57.7%
Dues and Memberships		5300	1,200.00	0.00	1,200.00	9,716.00	1,573.00	11,289.00	840.8%
Insurance		5400 - 5450	70,406.94	0.00	70,406.94	78,000.00	0.00	78,000.00	10.8%
Operations and Housekeeping Services		5500	114,465.33	0.00	114,465.33	118,000.00	0.00	118,000.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,006.39	12,396.47	27,402.86	15,000.00	14,090.00	29,090.00	5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220,110.26	105,219.92	325,330.18	248,096.00	104,487.00	352,583.00	8.4%
Communications		5900	10,494.77	0.00	10,494.77	19,000.00	5,426.00	24,426.00	132.7%

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)	
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			636 706.19	120 341.15	757,047.34	498,512.00	133,915.00	632 427.00	-16.5%
CAPITAL OUTLAY									
Land		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		9300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		9400	311 421.26	0.00	311,421.26	100,000.00	0.00	100,000.00	-67.9%
Equipment Replacement		9500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		9600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		9700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			311 421.26	0.00	311,421.26	100,000.00	0.00	100,000.00	-67.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	32 321.00	32,321.00	0.00	0.00	0.00	-100.0%
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/JP 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	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%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	32 321.00	32,321.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(35,844.00)	35 844.00	0.00	(18,026.00)	18,026.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6 960.00)	0.00	(6 960.00)	(6,998.00)	0.00	(6,998.00)	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(42 804.00)	35 844.00	(6 960.00)	(25 024.00)	18,026.00	(6,998.00)	0.5%
TOTAL EXPENDITURES			3,932 683.13	1,169 864.32	5,102,487.45	3 994,622.00	988,014.00	4 982,636.00	-2.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
OTHER SOURCES/USES									
SOURCES									
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									

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)	
Transfers from Funds of Lapsed/Reorganized LEAs		8565	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(273,873.54)	273,873.54	0.00	(319,916.00)	319,916.00	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			(273,873.54)	273,873.54	0.00	(319,916.00)	319,916.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(273,873.54)	273,873.54	0.00	(319,916.00)	319,916.00	0.00	0.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-6099	3,705,910.42	0.00	3,705,910.42	3,691,520.00	0.00	3,691,520.00	-0.4%
2) Federal Revenue		8100-8299	7,071.39	112,364.56	119,435.95	0.00	114,004.00	114,004.00	-4.5%
3) Other State Revenue		8300-8599	95,465.73	631,212.70	726,678.43	90,725.00	440,748.00	531,473.00	-26.9%
4) Other Local Revenue		8600-8799	219,146.47	186,358.00	405,544.47	85,789.00	116,151.00	201,940.00	-50.2%
5) TOTAL REVENUES			4,027,594.91	929,975.25	4,957,569.27	3,868,034.00	670,903.00	4,538,937.00	-8.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	2,131,260.97	856,835.63	2,988,096.60	2,468,180.00	686,756.00	3,174,936.00	6.3%
2) Instruction - Related Services	2000-2999		435,120.42	15,871.58	450,992.00	366,955.00	25,440.00	392,395.00	-13.0%
3) Pupil Services	3000-3999		655,405.65	5,592.14	660,997.80	315,379.00	30,478.00	345,857.00	-47.7%
4) Ancillary Services	4000-4999		5,445.40	0.00	5,445.40	6,315.00	150.00	6,465.00	18.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		410,206.59	82,139.23	492,345.82	499,951.00	52,324.00	552,275.00	12.2%
8) Plant Services	8000-8999		295,244.09	177,044.74	472,288.83	317,839.00	192,866.00	510,705.00	8.1%
9) Other Outgo	9000-9999		0.00	32,321.00	32,321.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,932,683.13	1,169,804.32	5,102,487.45	3,994,622.00	968,014.00	4,982,636.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,910.88	(239,829.06)	(144,918.18)	(126,588.00)	(317,111.00)	(443,699.00)	206.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	(273,873.54)	273,873.54	0.00	(319,916.00)	319,916.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(273,873.54)	273,873.54	0.00	(319,916.00)	319,916.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(178,962.66)	34,044.48	(144,918.18)	(446,504.00)	2,805.00	(443,699.00)	206.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,019,326.06	990,397.88	3,009,723.94	1,840,363.40	1,024,442.36	2,864,805.76	-4.8%
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)			2,019,326.06	990,397.88	3,009,723.94	1,840,363.40	1,024,442.36	2,864,805.76	-4.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,019,326.06	990,397.88	3,009,723.94	1,840,363.40	1,024,442.36	2,864,805.76	-4.8%
2) Ending Balance June 30 (E + F1e)			1,840,363.40	1,024,442.36	2,864,805.76	1,393,859.40	1,027,247.36	2,421,106.76	-15.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,024,442.36	1,024,442.36	0.00	1,027,247.36	1,027,247.36	0.3%
c) Committed									
Stabilization Arrangements		9750	850,408.00	0.00	850,408.00	830,439.00	0.00	830,439.00	-2.3%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	733,832.40	0.00	733,832.40	314,288.40	0.00	314,288.40	-57.2%
Reserve for Future Deficit Spending	0000	9780	711,437.50		711,437.50			0.00	
Reserve for Future Deficit Spending	0000	9780			0.00	291,893.50		291,893.50	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	255,123.00	0.00	255,123.00	249,132.00	0.00	249,132.00	-2.3%
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
2600	Expanded Learning Opportunities Program	100,532.90	100,532.90
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	14,515.41	14,515.41
5810	Other Restricted Federal	4,523.36	4,523.36
6053	Early Education: Universal Prekindergarten (UPK); Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	.44	.44
6230	California Clean Energy Jobs Act	0.1	0.1
6265	Educator Effectiveness, FY 2021-22	75,689.07	75,689.07
6300	Lottery: Instructional Materials	93,483.43	93,483.43
6500	Special Education	178,798.40	178,798.40
6546	Mental Health-Related Services	112,787.00	106,904.00
6547	Special Education Early Intervention Preschool Grant	1.00	1.00
6752	Arts, Music, and Instructional Materials Discretionary Block Grant	201,832.51	201,832.51
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	90,495.00	90,495.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	8,708.62	8,708.62
7029	Child Nutrition: Food Service Staff Training Funds	5,991.00	5,991.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	121,706.88	121,706.88
7415	Classified School Employee Summer Assistance Program	13,493.31	22,181.31
7810	Other Restricted State	1,884.00	1,884.00
Total Restricted Balance		1,024,442.36	1,027,247.36

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	129,691.98	82,000.00	-36.8%
3) Other State Revenue		8300-8599	144,784.14	111,342.00	-23.1%
4) Other Local Revenue		8600-8799	8,632.92	5,700.00	-34.0%
5) TOTAL, REVENUES			283,109.04	199,042.00	-29.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,532.00	61,681.00	-7.3%
3) Employee Benefits		3000-3999	31,002.12	40,328.00	30.1%
4) Books and Supplies		4000-4999	138,031.16	153,145.00	10.9%
5) Services and Other Operating Expenditures		5000-5999	1,376.06	10,736.00	680.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,960.00	6,998.00	0.5%
9) TOTAL, EXPENDITURES			243,901.34	272,888.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,207.70	(73,846.00)	-288.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,207.70	(73,846.00)	-288.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,146.87	281,354.57	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,146.87	281,354.57	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,146.87	281,354.57	16.2%
2) Ending Balance, June 30 (E + F1e)			281,354.57	207,508.57	-26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	281,354.57	207,508.57	-26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	229,746.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,831.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	63,843.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			290,758.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,443.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,960.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,403.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			281,354.57		
FEDERAL REVENUE					
Child Nutrition Programs		8220	129,691.98	82,000.00	-36.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			129,691.98	82,000.00	-36.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	144,784.14	111,342.00	-23.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			144,784.14	111,342.00	-23.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,259.69	2,500.00	98.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,844.23	3,200.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	529.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,632.92	5,700.00	-34.0%
TOTAL, REVENUES			283,109.04	199,042.00	-29.7%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	66,532.00	61,681.00	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			66,532.00	61,691.00	-7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,227.91	17,333.00	13.8%
OASDI/Medicare/Alternative		3301-3302	5,089.59	4,718.00	-7.3%
Health and Welfare Benefits		3401-3402	8,645.96	16,000.00	85.1%
Unemployment Insurance		3501-3502	33.36	309.00	826.3%
Workers' Compensation		3601-3602	2,005.30	1,968.00	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,002.12	40,328.00	30.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,567.34	12,295.00	6.3%
Noncapitalized Equipment		4400	0.00	850.00	New
Food		4700	126,463.82	140,000.00	10.7%
TOTAL, BOOKS AND SUPPLIES			138,031.16	153,145.00	10.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	657.97	736.00	11.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	718.09	10,000.00	1,292.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,376.06	10,736.00	680.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,960.00	6,998.00	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,960.00	6,998.00	0.5%
TOTAL, EXPENDITURES			243,901.34	272,888.00	11.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	129,691.98	82,000.00	-36.8%
3) Other State Revenue		8300-8599	144,784.14	111,342.00	-23.1%
4) Other Local Revenue		8600-8799	8,632.92	5,700.00	-34.0%
5) TOTAL, REVENUES			283,109.04	199,042.00	-29.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		236,941.34	265,890.00	12.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,960.00	6,998.00	0.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			243,901.34	272,888.00	11.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,207.70	(73,846.00)	-288.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,207.70	(73,846.00)	-288.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,146.87	281,354.57	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,146.87	281,354.57	16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,146.87	281,354.57	16.2%
2) Ending Balance, June 30 (E + F1e)			281,354.57	207,508.57	-26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	281,354.57	207,508.57	-26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	251,913.61	178,067.61
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	28,826.96	28,826.96
5810	Other Restricted Federal	614.00	614.00
Total, Restricted Balance		281,354.57	207,508.57

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)

221,894.96

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)

3,549,722.34

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)

6.25%

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.

11,530.29

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)

314,171.82

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

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

0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	29,518.05
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	11,530.29
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	332,159.58
9. Carry-Forward Adjustment (Part IV, Line F)	40,475.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	372,635.01
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,988,096.60
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	450,992.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	153,956.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,445.40
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	127,871.77
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,900.00
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)	42,362.23
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)	442,770.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	11,530.29
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	64,803.98
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)	110,477.52
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)	4,413,207.11
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.53%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.44%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8) 332,159.58

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

1. Carry-forward adjustment from the second prior year (13,652.11)
2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.30%) times Part III, Line B19); zero if negative 40,475.42
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.30%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 40,475.42

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

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

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

adjustment is applied to the current year calculation: not applicable

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

adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years: not applicable

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

adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years: not applicable

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

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

40,475.42

Approved
indirect
cost rate: 6.30%

Highest
rate used
in any
program: 6.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	155,191.92	9,777.00	6.30%
01	3010	73,097.00	4,595.00	6.29%
01	4035	4,057.56	255.00	6.28%
01	6053	99,918.56	6,294.00	6.30%
01	6500	236,879.05	14,923.00	6.30%
13	5310	110,477.52	6,960.00	6.30%

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

18 64105 0000000
Form SIAA
F8AU4U8EWC(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(6,960.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,960.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,960.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6,960.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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Form SIAA
F8AU4U8EWC(2024-25)

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

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Unaudited Actuals
2024-25 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

18 64105 0000000
Form SIAA
F8AU4U8EWC(2024-25)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	6,960.00	(6,960.00)	0.00	0.00	6,960.00	6,960.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	103,343.29		103,343.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	71,436.91		71,436.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	69,715.70		69,715.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,398.15		1,398.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	245,894.05	0.00	245,894.05
7350	Transfers of Indirect Costs - Interfund	14,923.00	0.00	0.00	0.00	0.00	0.00		14,923.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL COSTS	14,923.00	0.00	0.00	0.00	0.00	245,894.05	0.00	260,817.05
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals: resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	103,343.29		103,343.29

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	71,436.91		71,436.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	69,715.70		69,715.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,398.15		1,398.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	245,894.05	0.00	245,894.05
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund								
PCRA	Program Cost Report Allocations								
	Total Indirect Costs and PCR Allocations	14,923.00	0.00	0.00	0.00	0.00	0.00		14,923.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
	TOTAL COSTS	14,923.00	0.00	0.00	0.00	0.00	245,894.05	0.00	260,817.05
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund								
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00		0.00
									0.00
									96,828.80
									96,828.80

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2023-24 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		172,882.64	
2. Enter audit adjustments of 2023-24 special education expenditures from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2024-25 special education beginning fund balances from SACS2025ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2023-24 Expenditures, Adjusted for 2024-25 MOE Calculation (Sum lines 1 through 4)		172,882.64	0.00
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2023-24 Report SEMA, 2023-24 Expenditures by LEA (LE-CY) worksheet		23.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2023-24 Unduplicated Pupil Count, Adjusted for 2024-25 MOE Calculation (Line C1 plus Line C2)		23.00	

SELPA:

Lassen County (AL)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Expenditures by LEA (LE-CY) and the 2023-24 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirements of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtcrkwrksh.t.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksh.t.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c)

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

18 64105 0000000
Report SEMA
F8AU4U8EWC(2024-25)

SELPA:

Lassen County (AL)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b). Maximum available for EIS)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d). Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a). Maximum available for MOE reduction, second and third columns cannot exceed (e). Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds.

SECTION 3

Column A

Column B

Column C

SELPA:

Lassen County (AL)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Test 1 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) for SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

If the difference in Column C for the Section 3 Test 1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

Actual Expenditures (LE-CY Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2022-23	Difference (A - B)
260,817.05		
0.00		
260,817.05	171,723.00	
	0.00	
	171,723.00	
	0.00	
	0.00	
260,817.05	171,723.00	89,094.05

Test 2

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures
b. Less: Expenditures paid from federal sources
c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
d. Special education unduplicated pupil count
e. Per capita state and local expenditures (Test2c/Test2d)
If the difference in Column C for the Section 3 Test 2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

Actual FY 2024-25	Comparison Year 2020-21	Difference
260,817.05		
0.00		
260,817.05	241,254.06	
	0.00	
	241,254.06	
	0.00	
	0.00	
260,817.05	241,254.06	
21.00	22.00	
12,419.86	10,965.09	1,453.77

B. LOCAL EXPENDITURES ONLY METHOD

Actual

Comparison Year

SELPA:

Lassen County (AL)

		FY 2024-25	2022-23	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	96,828.80	98,877.73	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		98,877.73	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	96,828.80	98,877.73	(2,048.93)

If the difference in Column C for the Section 3 Test 3 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

		Actual FY 2024-25	Comparison Year 2020-21	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	96,828.80	459,687.36	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE		459,687.36	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	96,828.80	459,687.36	
	b. Special education unduplicated pupil count	21.00	22.00	
	c. Per capita local expenditures (Test4a/Test4b)	4,610.90	20,894.88	(16,283.98)

If the difference in Column C for the Section 3 Test 4 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only

Andrea Kellogg
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Title

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Email Address

SELPA: Lassen County (AL)

Object Code	Description	Lassen County Office of Education (AL00)	Janesville Union Elementary (AL01)	Lassen Union High (AL02)	Susanville Elementary (AL03)	Big Valley Joint Unified (AL04)	Johnstonville Elementary (AL05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Lassen County (AL)

Object Code	Description	Lassen County Office of Education (AL00)	Janesville Union Elementary (AL01)	Lassen Union High (AL02)	Susanville Elementary (AL03)	Big Valley Joint Unified (AL04)	Johnstonville Elementary (AL05)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Lassen County (AL)

Object Code	Description	Ravendale-Termo Elementary (AL06)	Richmond Elementary (AL07)	Shaffer Union Elementary (AL08)	Westwood Unified (AL09)	Fort Sage Unified (AL10)	Long Valley (ALA01)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Lassen County (AL)

Object Code	Description	Ravendale-Termo Elementary (AL06)	Richmond Elementary (AL07)	Shaffer Union Elementary (AL08)	Westwood Unified (AL09)	Fort Sage Unified (AL10)	Long Valley (ALA01)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA:

Lassen County (AL)

Object Code	Description	Thompson Peak Charter (ALA02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00

SELPA:

Lassen County (AL)

Object Code	Description	Thompson Peak Charter (ALA02)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - Exceptions Only

Janesville Union Elementary

Lassen 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)

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.COMP.ABS.9665	\$15,916.00	\$15,916.00

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

Janesville Union Elementary

Lassen 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)