

REGULAR MEETING OF THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

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

Tuesday, December 16, 2025 at 5:30 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, 5:30 p.m. (Procedural)

II. ROLL CALL & ESTABLISHMENT OF QUORUM (Procedural)

III. PLEDGE OF ALLEGIANCE (Procedural)

IV. ANNUAL ORGANIZATIONAL BUSINESS (Procedural)

A. Election of Officers:

1. President
2. Clerk
3. Representative

B. Selection of Day and Time for Regular Meetings

C. Verification of Signatures to be Filed with the Lassen County Office of Education
Business Office

D. Registry of Public Agencies Filing

V. APPROVAL OF AGENDA (Action)

VI. 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.

VII. 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. Specific Complaint Against Public Employee (Pursuant to Government Code §54957).

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

C. Conference with Labor Negotiator (Pursuant to Government Code § 54957.6): the Board will meet with its designated representative, Jamie Lewis, to consider labor negotiations with represented and unrepresented employees: Janesville Teachers' Association (JTA), California School Employees' Association (CSEA) and Administration/Management.

VIII. RECONVENE IN REGULAR SESSION (6:30 p.m.) (Procedural)

IX. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)

X. 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.

XI. REPORTS (Informational):

- A. JTA Report
- B. CSEA Report
- C. Maintenance/School Facilities Report
- D. Superintendent Report
 - i. Enrollment
 - ii. Attendance
- E. Board Report

XII. CONSENT AGENDA (Action)

Items listed under the consent Agenda and their corresponding attachments are considered to be routine and are acted on by the Board of Trustees in one motion. A member of the Board may request that specific items be discussed and/or removed from the Consent Agenda. It is understood that the administration recommends approval on all Consent items. Each item on the Consent Agenda approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

A. Routine Business:

1. Approval of Minutes: Regular Meeting, November 18, 2025
2. November 2025 Warrants
3. Cash Flow/Payroll
4. Revised Memorandum of Understanding with Just Kidding Around

XIII. DISCUSSION/ACTION ITEMS:

- A. Discuss/Approve Class of 2026 Eighth Grade Graduation Trip (Action)
- B. Approve the 2025-26 First Interim Budget Report (Action)
- C. Approve Resolution #26-07 Budget/Cash Transfers (Action)
- D. Set Date and Time for Strategic Planning Meeting (Routine)
- E. First Reading to Review/Revise/Adopt Board Policies, Administrative Regulations, Board Bylaws and Exhibits: (Procedural)
 - Board Policy 1000: Concepts and Roles
 - Board Policy 1114: District-Sponsored Social Media
 - Administrative Regulation 1114: District-Sponsored Social Media
 - Board Policy 2120: Superintendent Recruitment and Selection
 - Administrative Regulation 3311.3: Design-Build Contracts
 - Board Policy 3470: Debt Issuance and Management
 - Board Policy 4000: Concepts and Roles
 - Board Policy 5000: Concepts and Roles
 - Board Policy 5020: Parent Rights and Responsibilities
 - Administrative Regulation 5020: Parent Rights and Responsibilities
 - Board Policy 5117: Interdistrict Attendance
 - Administrative Regulation 5117: Interdistrict Attendance
 - Board Policy 5138: Conflict Resolution/Peer Mediation
 - Board Policy 6020: Parent Involvement
 - Administrative Regulation 6020: Parent Involvement
 - Board Policy 6143: Courses of Study
 - Administrative Regulation 6143: Courses of Study

- Board Policy 7000: Concepts and Roles
- Board Policy 7131: Relations with Local Agencies
- Board Bylaw 9310: Board Policies
- Board Bylaw 9321: Closed Session
- Exhibit (1) 9321: Closed Session
- Exhibit (2) 9321: Closed Session

XIV. FUTURE AGENDA ITEMS (Informational)

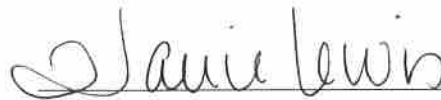
XV. RECONVENE INTO CLOSED SESSION (Procedural) *(if necessary)*

XVI. RECONVENE IN REGULAR SESSION (Procedural)

XVII. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)

XVIII. ADJOURNMENT (Procedural) Time: _____ pm

Date: 11 December 2025



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

Posted: December 11, 2025 @ 4:00 p.m.

**Certificate of Election of District Clerk, Board President
and Board Representative**

WE HEREBY CERTIFY, That at the annual meeting of the Governing Board of the Janesville Union Elementary School District, held December 16, 2025, the following officers and representatives were elected:

<p>_____</p> <p style="text-align: center;">President</p>	<p style="text-align: center;">P.O. Box 280 Janesville, CA 96114</p> <p>_____</p> <p style="text-align: center;">Mailing Address</p>
<p>_____</p> <p style="text-align: center;">Clerk or Secretary</p>	<p style="text-align: center;">P.O. Box 280 Janesville, CA 96114</p> <p>_____</p> <p style="text-align: center;">Mailing Address</p>
<p>_____</p> <p style="text-align: center;">Board Representative</p>	<p style="text-align: center;">P.O. Box 280 Janesville, CA 96114</p> <p>_____</p> <p style="text-align: center;">Mailing Address</p>

(SIGNED) _____

INSTRUCTIONS-Forward this to the County Superintendent of Schools without delay. Boards of Trustees Failing to elect a clerk at the annual meeting (which must be held within the period prescribed by law) should notify the County superintendent of Schools at once. *If a clerk is not elected at the annual meeting, the County Superintendent of Schools shall appoint a clerk.*

JANESVILLE UNION ELEMENTARY SCHOOL | 2025-2026 CALENDAR

JULY 2025						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

04 Independence Day

JANUARY 2026						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

12/22-1/2 Winter Break
01 New Year's Day
07 Staff Dev – Min Day
10 Martin Luther King Day
21 Staff Dev – Min Day
23 End of 2nd Qtr (48 days)

19 days

AUGUST 2025						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4-13 Floating Teacher Work Days
14-17 Teacher Work Days
18 First Day of School
18-22 Minimum Days

10 days

FEBRUARY 2026						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

04 Conferences – Min Day
04 Lincoln's Birthday
11 All Staff Mtg. – Min Day
14 Presidents' Day
25 Staff Dev – Min Day

18 days

SEPTEMBER 2025						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

01 Labor Day
03 Back to School Night-Min Day
17 Staff Dev – Min Day
21 In-Service Day No School (Staff Work Day)

20 days

MARCH 2026						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

11 Staff Dev – Min Day
25 Staff Dev – Min Day
27 End of 3rd Qtr (43 days)

22 days

OCTOBER 2025						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

01 Staff Dev – Min Day
13 Columbus Day
15 All Staff Mtg. – Min Day
24 End of 1st Qtr. (47 Days)
29 Staff Dev – Min Day

22 days

APRIL 2026						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

03 Minimum Day
05 Easter Sunday
6-10 Spring Break*
15 Staff Dev – Min Day
29 Staff Dev – Min Day
*Includes 1 floating holiday for 12 month employees

17 days

NOVEMBER 2025						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

05 Staff Dev – Min Day
11 Veterans Day
17-21 Conferences – Min Day
24-28 Thanksgiving Break
27 Thanksgiving Day
28 CSEA Observed Holiday

14 days

MAY 2026						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

06 All Staff Mtg. – Min Day
20 Staff Dev – Min Day
22 Snow Day
25 Memorial Day

19 days

DECEMBER 2025						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

10 Staff Dev – Min Day
19 Minimum Day
19 Winter Program
22-1/2 Winter Break
25 Christmas Day

15 days

JUNE 2026						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

2-4 Minimum Days
04 Graduation @ 7 pm
04 Last Day of School (Min Day)
04 End of 4th Qtr (42 days)
05 Floating Teacher Work Day
19 Juneteenth Holiday for eligible employees

180 Day Calendar

4 days

**FILING OF VERIFICATION
SIGNATURES
Education Code § 42632-42633**

EDUCATION CODE § 42633 states: "The Governing Board of each school district shall be responsible for filing or causing to be filed with the County Superintendent of Schools the verified signature of each person, including members of the Governing Board, authorized to sign orders in its name.no order on the funds of any school district shall be approved by the County Superintendent of Schools unless the signatures are on file in his office and he is satisfied that the signatures on the order are those of persons authorized to sign the order." This, of course, includes persons authorized to sign district payroll and bill warrant authorization forms.

In compliance with the above section in the Education Code, the Board of Trustees of the Janesville Union Elementary School District, by resolution, has authorized the following persons to sign orders and documents as noted on the various forms on file in the office of the County Superintendent of Schools.

SIGNATURE	TITLE	PURPOSE OF SIGNATURE
	President, Governing Board	All School Business
	Secretary/Clerk, Governing Board	All School Business
	Member, Governing Board	All School Business
	Member, Governing Board	All School Business
	Member, Governing Board	All School Business
	Superintendent/Principal	All School Business
	Certified Chief Business Official	*Matters related to job authorization
	Chief of Maintenance and Operations	*Deliveries and all maintenance matters

*Indicate items authorized to sign

The above signatures have been verified as being written signatures of the persons listed. They include members of the Board and those assigned to special duties during the current year or until cancelled in writing by the Board.

December 16, 2025

Signed _____

Clerk of the Board

Copy to County Superintendent – Must have original signatures

1 Copy for District file

LCO:11/23

Forms/Verifsig.bd

**FILING OF VERIFICATION
SIGNATURES
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In compliance with the above section in the Education Code, the Board of Trustees of the Janesville Union Elementary School District, by resolution, has authorized the following persons to sign orders and documents as noted on the various forms on file in the office of the County Superintendent of Schools.

SIGNATURE	TITLE	PURPOSE OF SIGNATURE
	District Office Secretary	*Deliveries and matter related to job authorization
	School Secretary	*Deliveries and matters related to pupil personnel
	Computer Technician	*Deliveries and matters related to job authorization
	Library Media Technician	*Deliveries
	Head of Food Service	*All food service matters
	Food Service Worker	*Deliveries
	Custodian	*Deliveries and maintenance matters
	Custodian	*Deliveries and maintenance matters

*Indicate items authorized to sign

The above signatures have been verified as being written signatures of the persons listed. They include members of the Board and those assigned to special duties during the current year or until cancelled in writing by the Board.

December 16, 2025

Signed _____

Clerk of the Board

Copy to County Superintendent – Must have original signatures

1 Copy for District file

LCO:11/23

Forms/Verifsig.bd



Secretary of State
Registry of Public Agencies
 (Government Code section 53051)

SF-405

IMPORTANT — Read Instructions before completing this form.

There is **No Fee** for a Registry of Public Agencies filing

Copy Fees – First page \$1.00; each attachment page \$0.50;
 Certification Fee - \$5.00

This Space For Office Use Only

1. Type of Filing (Check one.)

- ☐ Initial Filing (first Registry of Public Agencies filing for an agency)
☒ Updated Filing (change to an existing Registry of Public Agencies record)

2. Agency Information

a. Full Legal Name of Public Agency

Janesville Union Elementary School

b. Nature of Update (complete if Updated Filing)

Election of officers at annual organizational meeting

c. County

Lassen

d. Official Mailing Address

P.O. Box 280, Janesville, CA 96114

3. Chairperson, President, or Other Presiding Officer

a. Name

b. Title

President

c. Business or Residence Address

464-555 Main Street, Janesville, CA 96114

4. Clerk or Secretary

a. Name

b. Title

Clerk

c. Business or Residence Address

464-555 Main Street, Janesville, CA 96114

5. Other Members of the Governing Board (Enter as many as applicable. Attach additional pages for additional members.)

Name	Business or Residence Address 464-555 Main St., Janesville, CA 96114
Name	Business or Residence Address 464-555 Main St., Janesville, CA 96114
Name	Business or Residence Address 464-555 Main St., Janesville, CA 96114
Name	Business or Residence Address
Name	Business or Residence Address

6. Date and Sign Below (Additional members set forth on attached pages, if any, are incorporated herein by reference and made part of this Form SF-405, Registry of Public Agencies.)

12-16-2025

Date

Jamie Lewis

Type or Print Name

Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

REPORTS ITEM: D

Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 12/10/2025

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-B	Brown	Kindergarten	1	0	0	0	19	20	11	1	8
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	17	17	6	1	10
1A	Rubio	Grade 1	1	0	0	0	22	23	11	1	11
1B	Brown	Grade 1	0	0	0	0	5	5	2	0	3
2A	Herman	Grade 2	1	0	0	0	21	22	12	1	9
2B	Gamez	Grade 2	0	0	0	0	10	10	4	1	5
3A	Gamez	Grade 3	2	0	0	0	12	14	5	0	9
3B	Gillespie	Grade 3	0	0	0	0	17	17	6	0	11
4A	Gillespie	Grade 4	0	0	0	0	9	9	7	0	2
4B	Burkman	Grade 4	0	0	0	0	23	23	12	0	11
5A	Branch	Grade 5	0	0	0	0	21	21	6	0	15
5B	Malone	Grade 5	2	0	0	0	19	21	9	0	12
6A	Fleming	Grade 6	0	0	0	0	18	18	6	1	11
6B	Solomon	Grade 6	2	0	0	0	16	18	5	0	13
7A	George	Grade 7	0	0	0	0	17	17	7	0	10
7B	Downs	Grade 7	2	0	0	0	14	16	4	1	11
8A	Ethridge	Grade 8	0	0	0	1	20	21	5	1	15
8B	Wood	Grade 8	2	0	0	0	13	15	9	0	6
Total For School:			13	0	0	1	293	307	127	8	172

Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 12/10/2024

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	7	8	2	2	4
OK-B	Brown	Kindergarten	0	0	0	0	19	19	10	2	7
0TK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	8	8	6	0	2
1A	Burkman	Grade 1	1	0	0	0	21	22	13	1	8
1B	Herman	Grade 1	0	0	0	0	13	13	5	2	6
2A	Herman	Grade 2	0	0	0	0	8	8	4	1	3
2B	Rubio	Grade 2	0	0	0	0	18	18	7	0	11
3A	Gamez	Grade 3	0	0	0	0	19	19	7	2	10
3B	Gillespie	Grade 3	1	0	0	1	17	19	9	1	9
4A	Branch	Grade 4	2	0	0	1	23	26	9	0	17
4B	Malone	Grade 4	3	0	0	0	11	14	10	0	4
5A	Wood	Grade 5	1	0	0	0	21	22	11	0	11
5B	Malone	Grade 5	0	0	0	1	10	11	4	1	6
6A	Fleming	Grade 6	2	0	0	0	17	19	11	1	7
6B	Solomon	Grade 6	1	0	0	0	18	19	8	1	10
7A	George	Grade 7	1	0	0	0	16	17	7	1	9
7B	Downs	Grade 7	0	0	0	0	18	18	6	1	11
8A	Ethridge	Grade 8	3	0	0	0	17	20	10	0	10
8B	Foreman	Grade 8	1	0	0	0	14	15	4	2	9
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			17	0	0	3	295	315	143	18	154

Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

Count Enrollment and ADA On A Given Day

Calculated for: 11/13/2025

Page 1 of 1

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-B	Brown	Kindergarten	2	0	0	1	18	21	11	1	9
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	17	17	6	1	10
1A	Rubio	Grade 1	0	0	0	0	23	23	11	1	11
1B	Brown	Grade 1	1	0	0	0	4	5	2	0	3
2A	Herman	Grade 2	0	0	0	0	22	22	12	1	9
2B	Gamez	Grade 2	0	0	0	0	10	10	4	1	5
3A	Gamez	Grade 3	0	0	0	0	14	14	5	0	9
3B	Gillespie	Grade 3	0	0	0	0	17	17	6	0	11
4A	Gillespie	Grade 4	0	0	0	0	9	9	7	0	2
4B	Burkman	Grade 4	0	0	0	0	23	23	12	0	11
5A	Branch	Grade 5	2	0	0	0	19	21	6	0	15
5B	Malone	Grade 5	1	0	0	0	19	20	8	0	12
6A	Fleming	Grade 6	0	0	0	0	18	18	6	1	11
6B	Solomon	Grade 6	0	0	0	0	18	18	5	0	13
7A	George	Grade 7	0	0	0	0	17	17	7	0	10
7B	Downs	Grade 7	1	0	0	0	14	15	3	1	11
8A	Ethridge	Grade 8	2	0	0	0	19	21	5	1	15
8B	Wood	Grade 8	1	0	0	0	13	14	8	0	6
Total For School:			10	0	0	1	294	305	124	8	173

Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 11/14/2024

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	7	8	2	2	4
OK-B	Brown	Kindergarten	2	0	0	0	17	19	10	2	7
0TK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	8	8	5	1	2
1A	Burkman	Grade 1	0	0	0	0	20	20	11	3	6
1B	Herman	Grade 1	2	0	0	1	10	13	5	2	6
2A	Herman	Grade 2	0	0	0	0	8	8	4	1	3
2B	Rubio	Grade 2	1	0	0	0	17	18	7	0	11
3A	Gamez	Grade 3	0	0	0	0	19	19	7	2	10
3B	Gillespie	Grade 3	0	0	0	0	18	18	9	1	8
4A	Branch	Grade 4	3	0	0	0	23	26	8	0	18
4B	Malone	Grade 4	2	0	0	0	11	13	9	0	4
5A	Wood	Grade 5	0	0	0	0	22	22	10	1	11
5B	Malone	Grade 5	1	0	0	0	10	11	4	1	6
6A	Fleming	Grade 6	0	0	0	1	18	19	11	1	7
6B	Solomon	Grade 6	1	0	0	0	17	18	7	1	10
7A	George	Grade 7	1	0	0	0	16	17	7	1	9
7B	Downs	Grade 7	2	0	0	0	16	18	5	1	12
8A	Ethridge	Grade 8	1	0	0	0	21	22	10	0	12
8B	Foreman	Grade 8	0	0	0	0	15	15	4	2	9
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			17	0	0	2	293	312	135	22	155

Janesville Union Elementary School

464-555 Main St.

Janesville, CA 96114

(530) 253-3551

Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 10/15/2025

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-B	Brown	Kindergarten	1	0	0	0	20	21	10	1	10
OTK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	16	16	5	1	10
1A	Rubio	Grade 1	2	0	0	0	21	23	12	1	10
1B	Brown	Grade 1	0	0	0	0	5	5	2	0	3
2A	Herman	Grade 2	0	0	0	0	23	23	9	2	12
2B	Gamez	Grade 2	0	0	0	0	10	10	4	1	5
3A	Gamez	Grade 3	1	0	0	0	13	14	3	0	11
3B	Gillespie	Grade 3	0	0	0	0	16	16	6	0	10
4A	Gillespie	Grade 4	0	0	0	0	9	9	4	1	4
4B	Burkman	Grade 4	2	0	0	1	20	23	9	0	14
5A	Branch	Grade 5	0	0	0	0	20	20	6	0	14
5B	Malone	Grade 5	1	0	0	0	19	20	8	0	12
6A	Fleming	Grade 6	1	0	0	0	17	18	6	1	11
6B	Solomon	Grade 6	0	0	0	0	18	18	4	1	13
7A	George	Grade 7	1	0	0	0	16	17	10	0	7
7B	Downs	Grade 7	0	0	0	0	16	16	3	2	11
8A	Ethridge	Grade 8	0	0	0	0	20	20	5	1	14
8B	Wood	Grade 8	3	0	0	0	11	14	5	0	9
Total For School:			12	0	0	1	290	303	111	12	180

Janesville Union Elementary School

464-555 Main St.
Janesville, CA 96114
(530) 253-3551

Count Enrollment and ADA On A Given Day

Page 1 of 1

Calculated for: 10/08/2024

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
0K-A	Ehrlich	Kindergarten	0	0	0	0	8	8	2	2	4
0K-B	Brown	Kindergarten	0	0	0	0	19	19	6	2	11
0TK-A	Ehrlich	Transitional Kindergarten	1	0	0	0	7	8	1	1	6
1A	Burkman	Grade 1	1	0	0	0	20	21	10	3	8
1B	Herman	Grade 1	1	0	0	0	12	13	3	2	8
2A	Herman	Grade 2	0	0	0	0	8	8	3	1	4
2B	Rubio	Grade 2	0	0	0	1	17	18	6	0	12
3A	Gamez	Grade 3	2	0	0	0	17	19	7	2	10
3B	Gillespie	Grade 3	1	0	0	0	17	18	7	1	10
4A	Branch	Grade 4	0	0	0	0	25	25	5	2	18
4B	Malone	Grade 4	1	0	0	0	12	13	8	0	5
5A	Wood	Grade 5	1	0	0	0	21	22	7	1	14
5B	Malone	Grade 5	1	0	0	1	9	11	2	1	8
6A	Fleming	Grade 6	0	0	0	0	19	19	6	2	11
6B	Solomon	Grade 6	2	0	0	0	16	18	4	1	13
7A	George	Grade 7	0	0	0	1	17	18	7	1	10
7B	Downs	Grade 7	0	0	0	2	16	18	5	1	12
8A	Ethridge	Grade 8	0	0	0	0	21	21	5	0	16
8B	Foreman	Grade 8	2	0	0	0	14	16	3	3	10
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			13	0	0	5	295	313	97	26	190

Janesville Union Elementary School

464-555 Main St.
Janesville, CA 96114
(530) 253-3551

Count Enrollment and ADA On A Given Day

Calculated for: 09/10/2025

Page 1 of 1

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
0K-B	Brown	Kindergarten	0	0	0	0	20	20	4	1	15
0TK-A	Ehrlich	Transitional Kindergarten	0	0	0	0	15	15	0	0	15
1A	Rubio	Grade 1	2	0	0	0	21	23	9	1	13
1B	Brown	Grade 1	0	0	0	0	5	5	2	1	2
2A	Herman	Grade 2	1	0	0	0	21	22	9	3	10
2B	Gamez	Grade 2	0	0	0	0	11	11	7	1	3
3A	Gamez	Grade 3	1	0	0	0	12	13	4	1	8
3B	Gilliespie	Grade 3	0	0	0	1	15	16	7	0	9
4A	Gilliespie	Grade 4	0	0	0	0	9	9	4	1	4
4B	Burkman	Grade 4	0	0	0	0	24	24	11	0	13
5A	Branch	Grade 5	0	0	0	0	21	21	6	1	14
5B	Malone	Grade 5	0	0	0	0	20	20	6	1	13
6A	Fleming	Grade 6	1	0	0	0	18	19	7	1	11
6B	Solomon	Grade 6	0	0	0	0	19	19	9	1	9
7A	George	Grade 7	2	0	0	0	15	17	9	1	7
7B	Downs	Grade 7	0	0	0	0	17	17	3	2	12
8A	Ethridge	Grade 8	2	0	0	1	17	20	5	2	13
8B	Wood	Grade 8	2	0	0	0	12	14	6	0	8
Total For School:			11	0	0	2	292	305	108	18	179

Janesville Union Elementary School

464-555 Main St.
Janesville, CA 96114
(530) 253-3551

Count Enrollment and ADA On A Given Day

Calculated for: 09/12/2024

Page 1 of 1

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
OK-A	Ehrlich	Kindergarten	1	0	0	0	7	8	0	0	8
OK-B	Brown	Kindergarten	0	0	0	0	18	18	4	2	12
OTK-A	Ehrlich	Transitional Kindergarten	1	0	0	0	7	8	0	0	8
1A	Burkman	Grade 1	2	0	0	0	19	21	8	4	9
1B	Herman	Grade 1	0	0	0	0	13	13	4	1	8
2A	Herman	Grade 2	0	0	0	0	8	8	3	2	3
2B	Rubio	Grade 2	0	0	0	0	18	18	4	0	14
3A	Gamez	Grade 3	1	0	0	0	17	18	8	0	10
3B	Gillespie	Grade 3	0	0	0	0	18	18	8	2	8
4A	Branch	Grade 4	0	0	0	0	25	25	4	4	17
4B	Malone	Grade 4	1	0	0	0	12	13	8	0	5
5A	Wood	Grade 5	2	0	0	0	20	22	8	4	10
5B	Malone	Grade 5	0	0	0	0	10	10	1	0	9
6A	Fleming	Grade 6	1	0	0	1	17	19	8	3	8
6B	Solomon	Grade 6	3	0	0	0	15	18	4	0	14
7A	George	Grade 7	2	0	0	0	16	18	7	2	9
7B	Downs	Grade 7	1	0	0	0	17	18	2	1	15
8A	Ethridge	Grade 8	2	0	0	0	18	20	4	3	13
8B	Foreman	Grade 8	1	0	0	0	16	17	2	4	11
ADA-HH07-A	George	Home Hospital - Grade 07	0	0	0	0	0	0	0	0	0
ADA-HH08-A	Ethridge	Home Hospital - Grade 08	0	0	0	0	0	0	0	0	0
Total For School:			18	0	0	1	291	310	87	32	191

JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES
REGULAR MEETING
November 18, 2025
MINUTES

MEMBERS PRESENT	Lee Bailey, Trisha Lilly, JoAnna Harrison, John Meese, Melissa McMullen and Jamie Lewis
MEMBERS ABSENT	None
OTHERS PRESENT	Heather Ethridge and Andrea Kellogg
CALL TO ORDER	President Harrison called the meeting to order at 5:31 p.m.
ESTABLISHMENT OF QUORUM	A quorum was established with all members present.
PLEDGE OF ALLEGIANCE	The Pledge of Allegiance was recited.
APPROVE AGENDA	MSCU (Bailey/McMullen) to approve the agenda.
PUBLIC INPUT FOR CLOSED SESSION	There were no public comments.
ADJOURN TO CLOSED SESSION	MSCU (Bailey/McMullen) to adjourn to closed session at 5:32 p.m. for the Board to discuss the following: <ol style="list-style-type: none"> 1. Public Employee Discipline/Dismissal/Release/Complaint 2. Conference with Labor Negotiator 3. Public Employee Performance Evaluation – Superintendent/Principal
RECONVENE IN REGULAR SESSION	MSCU (Bailey/McMullen) to reconvene the meeting into regular session at 6:31 p.m.
REPORT ACTION TAKEN IN CLOSED SESSION	There was nothing to report.
PUBLIC INPUT	There were no public comments.
JTA REPORT	Heather Ethridge reported for the Janesville Teachers' Association (JTA) stating parent teacher conferences are this week and classes will begin practicing for the Christmas program after Thanksgiving break.
CSEA REPORT	There was nothing to report from the California School Employees' Association (CSEA).

SSC REPORT

Mrs. Lewis reported for the School Site Council (SSC) on the following:

- Lassen County Office of Education will not be administering the State funded Healthy Kids Survey this year
- The survey has been useful as the District receives good data from the questions asked
- District will be pulling questions from the parent and student survey to do a shortened survey; pulling staff questions for a staff survey
- Family Game Night scheduled for January 15th from 5-6:30 with a hot cocoa bar and pizza.

SUPERINTENDENT
REPORT

Mrs. Lewis reported on the following during her superintendent report:

- Enrollment currently at 307 students
- Attendance percentage is 95.78% from start of school year
- Applying for attendance waiver for 11/5/25 due to over 50 students absent for bad weather and power outages
- “Grinch” reading challenge the first week in December; one class from 1-4 grade and 5-8 grade will each win a Grinch prize
- Mrs. Lewis presented a report regarding the dashboard data results showing improvement in every sub group
- Mrs. Lewis stated she is very proud to see the results of all the hard work teachers and classified staff are producing
- Consistency in behavioral issues are helping with suspension rates
- Scores increased significantly thanks to many factors, including a lot of work from staff working together
- We don’t know if the District is out of Differentiated Assistance or not with the improved data, but the results look promising
- Intervention begins at the beginning of the school year in reading and math, and leadership really makes a difference for the whole school
- Congratulations given schoolwide for a job well done.

BOARD REPORT

There was nothing to report.

CORRESPONDENCE

Letter from the Lassen County Office of Education regarding a review of the Collective Bargaining Agreement between the JUSD and the CSEA for Expanded Learning Opportunities Program pay.

CONSENT AGENDA

MSCU (Bailey/Meese) to approve the consent agenda:

A. Routine Business:

1. Approval of Minutes, Regular Meeting October 21, 2025
Special Meeting October 14, 2025
2. October 2025 Warrants: Batch #10 & #11
 - a. General Fund \$84,184.60
 - b. Cafeteria \$21,354.34
3. Cash Flow/Payroll
4. Williams Complaint Report
5. Fundraiser Request – Class of 2026

TRANSPORTATION
PLAN

MSCU (Bailey/Meese) to approve the JUSD Transportation Plan for the 2025-26 school year.

SET DATE/TIME
ORGANIZATIONAL
MEETING

MSCU (Bailey/Meese) to schedule the annual organizational meeting as well as the regular Board meeting for Tuesday, December 16, 2025.

FUTURE AGENDA
ITEMS

There were no future agenda items.

RECONVENE IN
CLOSED
SESSION

MSCU (Bailey/Meese) to reconvene the meeting back into closed session at 6:57 p.m.

RECONVENE IN
REGULAR
SESSION

MSCU (Bailey/Meese) to reconvene the meeting into regular session at 7:43 p.m.

REPORT ACTION
TAKEN IN
CLOSED SESSION

There was nothing to report.

ADJOURNMENT

MSCU (Bailey/McMullen) to adjourn the meeting at 7:44 p.m.

Clerk of the Board

Date

**JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET**

SUBJECT:
Bill Warrants

AGENDA ITEM AREA:
Consent

REQUESTED BY:
Andrea Kellogg, Chief Business Official

ENCLOSURES:
Batch # 12, Batch # 13

DEPARTMENT:
Business

FINANCIAL IMPACT/SOURCE:
General Fund / Cafeteria Fund

MEETING DATE:
December 16, 2025

ROLL CALL REQUIRED:
No

BACKGROUND:

Batch # 12

This batch includes routine warrants.

Batch # 13

This batch includes routine warrants.

These warrants require additional explanation:

R&S Overhead Doors – This payment was for the replacement of the roll up door in the cafeteria. This was paid from kitchen infrastructure funds.

RECOMMENDATION:

Board approval is requested.

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 12

BUDGET YEAR: 26 RUN DATE 11/6/2025

Please process the enclosed claims for payment in the following funds and amounts

FUND:	<u>01</u>	General Fund	<u>59,108.58</u>
	<u>13</u>	Cafeteria Fund	<u>1,222.65</u>
FUND:	<u>14</u>	Deferred Maintenance	<u></u>
FUND:	<u>25</u>	Developer Fee	<u></u>
FUND:	<u>35</u>	County School Facilities Fund	<u></u>

Batch Totals: 60,331.23 ✓

SUFFICIENT CASH FOR ALL FUNDS: **YES / NO**

AUTHORIZED FOR PAYMENT

THE DISTRICT GOVERNING BOARD AUTHORIZES THE ISSUANCE OF INDIVIDUAL WARRANTS
TO THE PAYEES NAMED IN THIS BATCH.

AUTHORIZED BY: David Lewis DATE: 11/3/25

LCOE USE:

DATE RECEIVED FOR AUDIT: 11/3/25

AUDITED BY: [Signature] DATE APPROVED: 11/3/25

COMMENTS:

Batch status: A All

From batch: 0012

To batch: 0012

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

011 JAMESVILLE UNION ELEMENTARY SD J49998

ACCOUNTS PAYABLE PRELIST
BATCH: 0012 NOVEMBER BATCH #1
Fund : 01 GENERAL FUND
APY500 11.00.24 11/03/25 10:43 PAGE 1
<< Open >>

Vendor/Addr Req Reference	Reinit name Date	Description	Tax ID num	Deposit type	Fd Resc-Y-Objt-Goal-Func-Sch-DD	ABA num	Account num	EE	RS	F	Term	E	ExtRef
													Net Amount
101424/00	AROCK'S LOCKS LLC	158 COMMERCIAL AVENUE CHICO, CA 95973											
260218	PO-260218	10/15/2025 LOCK REPAIR ON PINE STREET			1	01-8150-0-4300-0000-8200-000-00	NN	P					804.32
				TOTAL PAYMENT AMOUNT			804.32 *						804.32
101425/00	AUTISM HELPER, THE	310 BUSSE HWY PMR 260 PARK RIDGE, IL 60068-3251											
260221	PO-260221	10/24/2025 AUTISM SUPPORT SOFTWARE			1	01-6266-0-5200-1110-1000-000-00	NN	P					8,415.00
				TOTAL PAYMENT AMOUNT			8,415.00 *						8,415.00
101013/00	CANON FINANCIAL SERVICES INC	14904 COLLECTIONS CENTER DR CHICAGO, IL 60693-0149											
260004	PO-260004	10/12/2025 OCTOBER COPTER LEASE			1	01-0000-0-5600-0000-7200-000-00	NN	P					539.50
				TOTAL PAYMENT AMOUNT			539.50 *						539.50
001408/00	CURRENT ELECTRIC AND ALARM	5031 GRIZZLY ROAD PORTOLA, CA 96122											
260007	PO-260007	09/01/2025 ANNUAL FIRE ALARM TEST			1	01-0000-0-5800-0000-8300-000-00	NN	P					1,515.00
				TOTAL PAYMENT AMOUNT			1,515.00 *						1,515.00
101342/00	FOLLETT DESTINY EXPRESS	91826 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693-0918											
260211	PO-260211	10/16/2025 LIBRARY TRAINING			1	01-6266-0-5200-1110-1000-000-00	NN	P					199.00
				TOTAL PAYMENT AMOUNT			199.00 *						199.00

011 JANESVILLE UNION ELEMENTARY SD J49998

ACCOUNTS PAYABLE PRELIST
BATCH: 0012 NOVEMBER BATCH #1
Fund : 01 GENERAL FUND
APY500 L.00.24 11/03/25 10:43 PAGE
<< Open >>

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	ABA num	Account num	EE	RS	F	Term	E-Ext Ref
000561/00	FRONTIER P.O. BOX 740407 CINCINNATI, OH 45274-0407											
260011	PO-260011	10/10/2025 SEPTEMBER PHONE CHARGES			1	01-0000-0-5900-0000-7200	000 00 NN P	227.42	227.42			227.42
TOTAL PAYMENT AMOUNT								227.42				227.42
100816/00	JUST KIDDING AROUND P.O. BOX 36 JANESVILLE, CA 96114											
260015	PO-260015	10/31/2025 AUG-SEPT ELOP			1	01-2600-0-5800-1110-1000-000-00	NN P	6,266.25	6,266.25			6,266.25
TOTAL PAYMENT AMOUNT								6,266.25				6,266.25
101203/00	KELLOGG, ANDREA P.O. BOX 716 JANESVILLE, CA 96114											
260203	PO-260203	10/10/2025 FCMAT CONFERENCE HOTEL			1	01-0000-0-5200-0000-2700-000-00	NN P	446.54	446.54			446.54
TOTAL PAYMENT AMOUNT								446.54				446.54
101426/00	LAKE, MELINDA ROSE 440 N FAIRFIELD SUSANVILLE, CA 96130											
260224	PO-260224	10/31/2025 BREAKFASTS FOR 4 ELOP DAYS			1	01-2600-0-4300-1110-1000-000-00	NY F	360.00	360.00			360.00
TOTAL PAYMENT AMOUNT								360.00				360.00
003525/00	LASSEN COUNTY OFFICE OF EDUC. 472-013 JOHNSTONVILLE RD NORTH SUSANVILLE, CA 96130											
260220	PO-260220	09/25/2025 PAYROLL CORRECTIONS			1	01-0000-0-4300-0000-7200-000-00	NN F	1,700.00	1,700.00			1,700.00
260226	PO-260226	10/31/2025 TWO CAMERS FOR CAMPUS SAFETY			1	01-0000-0-4300-1110-1000-000-00	NN F	2,250.00	2,250.00			2,250.00
TOTAL PAYMENT AMOUNT								3,950.00				3,950.00

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-V-Objt-Goal	ABA num	Account num	EE FR	R-Teim	EE FR	Li q Amt	Net Amount
100109/00	LASSEN MOTOR PARTS 1289 MAIN ST. SUSANVILLE, CA 96130													
260092	PO-260092	10/01/2025	MAINTENANCE SUPPLIES		1	01-8150-0-4300-0000-8200	000-00	NN	P	65.99		65.99		65.99
										65.99				65.99
101252/00	READ NATURALLY 1284 CORPORATE CENTER DRIVE SAINT PAUL, MN 55121													
260222	PO-260222	10/31/2025	ANNUAL LICENSE READING INTERVE		1	01-6500-0-4300	5760-1190-000-00	NN	F	640.00		640.00		640.00
										640.00				640.00
101298/00	SCHOOLS EXCESS LIABILITY FUND 1531 "I" STREET, SUITE 300 SACRAMENTO, CA 95814													
260219	PO-260219	10/31/2025	SELF LIABILITY FUNDING		1	01-0000-0-5450	0000-7200	000-00	NN	F	33,656.06	33,656.06		33,656.06
										33,656.06				33,656.06
101417/00	SUSANVILLE FORD 704-550 RICHMOND ROAD SUSANVILLE, CA 96130													
260127	PO-260127	09/17/2025	BUS REPAIR #25		1	01-0800-0-5600-0000-3600	000-00	NN	P	675.00		675.00		675.00
260127	PO-260127	09/04/2025	BUS INSPECTION #25		1	01-0800-0-5600-0000-3600	000-00	NN	P	399.98		399.98		399.98
260127	PO-260127	09/10/2025	BUS INSPECTION BUS #27		1	01-0800-0-5600-0000-3600	000-00	NN	P	399.98		399.98		399.98
										1,474.96				1,474.96
100359/00	UBEO BUSINESS SERVICES P.O. BOX 301062 LOS ANGELES, CA 90030-1062													
260032	PO-260032	10/06/2025	OCTOBER COPTER MAINT COPY RM		1	01-0000-0-5600-0000-7200	000-00	NN	P	494.91		494.91		494.91
										494.91				494.91

011 JANESVILLE UNION ELEMENTARY SD J4999R

ACCOUNTS PAYABLE PRELIST
BATCH: 0012 NOVEMBER BATCH #1
Fund : 01 GENERAL FUND

APY500 T.00.24 11/03/25 10:43 PAGE 1
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Vendor/Addr	Requit name	Date	Description	Tax ID num	Deposit type	Fd. Resc-Y	Objt-Goal	ABA num	Account num	Sch	DD	T9MPS	EE	ES	F	Term	F	Est Ref
Req Reference													Inq	Ant				Net Amount
101200/00	YOUR H2O PRO																	
	P.O. BOX 233																	
	JANESVILLE, CA																	
	96114																	

260089 PO-260089 10/23/2025 CHLORINE FOR WELLS

TOTAL PAYMENT AMOUNT	1	01-8150-0-4300-0000-8200	000-00	NY	P								53.63					53.63
																		53.63

TOTAL Fund													59,108.58	**				59,108.58
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011 JANESVILLE UNION FLEMINTARY SD J4999A

ACCOUNTS PAYABLE PRELIST
BATCH: 0012 NOVEMBER BATCH #1
Fund : 13 CAFETERIA

APV500 T.00.24 11/03/25 10:43 PAGE
<< Open >>

Vendor/Addr	Remit name	Tax ID num	Deposit type	ABA num	Account num	EE	ES	F	Term	W	Refract
Req Reference	Date	Description	Fd-Resc-Y	Objct	Goal	Punc	Sch	DD	TPMPS	Trq Amt	Nst Amount

260131	PO-260131	10/15/2025	SEPTEMBER	PTZZA	1	13	5310-0	4700	0000	3700	000-00	NN	P	1,222.65
TOTAL PAYMENT AMOUNT														1,222.65 *

TOTAL, Fund	PAYMENT	1,222.65 **
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TOTAL, BATCH PAYMENT	60,337.23 ***	60,337.23	0.00
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TOTAL, DISTRICT PAYMENT	60,331.23	****	0.00
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TOTAL, FOR ALL DISTRICTS:	60,331.23	****	0.00
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Number of checks to be printed: 17, not counting voids due to stub overflows.

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 13

AUDITED BY: _____ DATE APPROVED: _____

Batch status: A All

From batch: 0013

To batch: 0013

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TTN: N

Vendor/Addr Reg Reference	Reomit name Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	ABA num	Account num	FF	ES	F	Term	F	Ext Ref
									Totl Amt					Net Amount
101423/00	PARK TABLES P.O. BOX 2390 BUNNELL, FL 32110													
260198 PO-260198	11/06/2025	25% BALANCE FOR TABLES	1	01-7032-0-4300-0000-3700-000-00	NN	F	9,142.26	*	8,888.51				9,142.26	
TOTAL PAYMENT AMOUNT													9,142.26	
101419/00	R & S OVERHEAD DOORS & GATES 8711 RIDER CREEK ROAD #400 SACRAMENTO, CA 95828													
260151 PO-260151	11/14/2025	ROLL-UP DOOR REPLACEMENT	1	01-7032-0-6400-0000-3700-000-00	NN	F	19,416.71	*	19,416.71				19,416.71	
TOTAL PAYMENT AMOUNT													19,416.71	
100380/00	STAUR & SONS PETROLEUM INC P.O. BOX 488 KLAMATH FALLS, OR 97601-0339													
260110 PO-260110	10/31/2025	FUEL FOR BHS #27	1	01-0000-0-4300-0000-3600-000-00	NN	P	297.97	*	297.97				297.97	
TOTAL PAYMENT AMOUNT													297.97	
100218/00	SUSANVILLE ACE HARDWARE 9045 ADAMS AVENUE HUNTINGTON BEACH, CA 92646													
260096 PO-260096	10/31/2025	OCT MAINTENANCE SUPPLIES	1	01-8150-0-4300-0000-8200-000-00	NN	P	51.31	*	51.31				51.31	
TOTAL PAYMENT AMOUNT													51.31	
101080/00	U.S. BANK CORPORATE PAYMENT CENTER P.O. BOX 790428 ST. LOUIS, MO 63179-0428													
260121 PO-260121	11/14/2025	SMART TV FOR ART ROOM	1	01-0000-0-4300-1110-1000-000-00	NN	F	455.80		455.80				455.80	
260145 PO-260145	09/29/2025	BUS COMPLIANCE	1	01-0800-0-5800-0000-3600-000-00	NN	M	0.00		0.00				175.00	
260145 PO-260145	09/25/2025	BUS COMPLIANCE	1	01-0800-0-5800-0000-3600-000-00	NN	P	239.00		239.00				239.00	
260169 PO-260169	09/19/2025	ELOP SUPPLIES	1	01-2600-0-4300-1110-1000-000-00	NN	P	412.37		412.37				412.37	
260169 PO-260169	09/19/2025	ELOP SUPPLIES	1	01-2600-0-4300-1110-1000-000-00	NN	P	24.28		24.28				24.28	
260169 PO-260169	10/02/2025	ELOP SUPPLIES	1	01-2600-0-4300-1110-1000-000-00	NN	F	28.08		28.08				19.98	
260180 PO-260180	09/22/2025	EXPLORATORY ART SUPPLIES	1	01-6770-0-4300-1110-1000-000-00	NN	F	67.33		67.33				53.55	
260184 PO-260184	09/25/2025	ELOP SUPPLIES	1	01-2600-0-4300-1110-1000-000-00	NN	P	19.82		19.82				19.82	
260184 PO-260184	09/25/2025	ELOP SUPPLIES	1	01-2600-0-4300-1110-1000-000-00	NN	F	66.35		66.35				75.74	
260186 PO-260186	09/26/2025	MATH SUPPLIEMENTS	1	01-0000-0-4300-1110-1000-000-00	NN	P	31.09		31.09				31.08	

BATCH: 0013 NOVEMBER BATCH #2

Fund : 01 GENERAL FUND

Vendor/Addr	Remit name	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y	Objt-Goal-Func-Sch-DD	T9MP9S	ABA num	Account num	FR	RS	F Term	F Ext	Ref
Req Reference											Trq	Amf	Net	Amount	
101080	(CONTINUED)														
260187	PO-260187	09/26/2025	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN P			338.90			338.90	
260187	PO-260187	09/26/2025	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN P			11.65			11.65	
260188	PO-260188	09/26/2025	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN P			23.14			23.14	
260188	PO-260188	09/26/2025	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN P			62.73			62.73	
260189	PO-260189	09/26/2025	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN P			106.08			106.08	
260194	PO-260194	10/03/2025	OFFICE CHAIR-KELLOGG			1	01-1100-0-4300-0000-2700-000-00	NN F			125.46			125.46	
260195	PO-260195	10/17/2025	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN P			3.78			3.78	
260195	PO-260195	10/17/2025	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN P			67.26			67.26	
260196	PO-260196	10/03/2025	EXPLORATORY-DOWNS			1	01-0000-0-4300-1110-1000-000-00	NN F			36.85			36.85	
260199	PO-260199	10/06/2025	XMAS LIGHTS FOR PARADE			1	01-0000-0-4300-0000-7200-000-00	NN F			35.38			35.38	
260200	PO-260200	10/06/2025	VACUUM CLEANER FOR ELOP			1	01-2600-0-4300-1110-1000-000-00	NN F			193.04			193.04	
260201	PO-260201	10/06/2025	SAFARI'S SPELLING			1	01-0000-0-4300-1110-1000-000-00	NN F			99.00			99.00	
260202	PO-260202	10/15/2025	ELOP SUPPLIES			1	01-2600-0-4300-1110-1000-000-00	NN P			478.13			478.13	
260204	PO-260204	10/15/2025	TPT READING SUPPLEMENT-BRANCH			1	01-0800-0-4300-1110-1000-000-00	NN F			29.99			29.99	
260208	PO-260208	10/15/2025	P.E. EQUIPMENT			1	01-0000-0-4300-1110-1000-000-00	NN F			136.85			136.85	
260212	PO-260212	10/22/2025	VETERAN'S DAY SUPPLIES			1	01-1100-0-4300-0000-2700-000-00	NN P			9.64			9.64	
260213	PO-260213	10/22/2025	VETERAN'S DAY SUPPLIES			1	01-1100-0-4300-0000-2700-000-00	NN P			11.75			11.75	
260213	PO-260213	10/22/2025	ELOP SNACKS			1	01-2600-0-4300-1110-1000-000-00	NN P			101.67			101.67	
260214	PO-260214	10/22/2025	ELOP SNACKS			1	01-2600-0-4300-1110-1000-000-00	NN P			434.12			434.12	
260215	PO-260215	10/22/2025	SCIENCE LAB SUPPLIES			1	01-1100-0-4300-1110-1000-000-23	NN P			26.80			26.80	
260216	PO-260216	10/22/2025	1ST GRADE SUPPLIES			1	01-0000-0-4300-1110-1000-000-00	NN F			31.07			31.07	
260228	PO-260228	09/29/2025	BLAST STUDENT WORKBOOKS			1	01-0000-0-4300-1110-1000-000-00	NN F			150.15			150.15	
260228	PO-260228	09/29/2025	SCHOOL FINANCE CONF-LEWIS			1	01-0000-0-5200-0000-2700-000-00	NN F			260.00			260.00	
PV-260021		11/14/2025	CERTIFIED MAIL				01-0000-0-5930-0000-7200-000-00	NN			10.48			10.48	
PV-260021		11/14/2025	CERTIFIED MAIL				01-0000-0-5930-0000-7200-000-00	NN			10.48			10.48	
			TOTAL PAYMENT AMOUNT				4,027.84 *				4,027.84				
100359/00	UBEO RUSTNESS SERVICES														
	P.O. BOX 301062														
	LOS ANGELES, CA 90030-1062														
260032	PO-260032	11/04/2025	NOVEMBER COPTER MAINT COPY RM			1	01-0000-0-5600-0000-7200-000-00	NN P			494.91			494.91	
260032	PO-260032	11/04/2025	NOVEMBER COPTER MAINT STAFF RM			1	01-0000-0-5600-0000-7200-000-00	NN P			155.54			155.54	
			TOTAL PAYMENT AMOUNT				650.45 *				650.45			650.45	
			TOTAL Fund				39,072.75 **				39,072.75				

011 JANESVILLE UNION ELEMENTARY SD J50809

ACCOUNTS PAYABLE PRELIST
BATCH: 0013 NOVEMBER BATCH #2
Fund : 13 CAFETERIA

APV500 11/00 24 11/17/25 10:29 PAGE
<< Open >>

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	ABA num	Account num	FD-Resc	Y-Objt	-Goal	Func	Sch	DD	TRMPS	FR	RS	R Term	F Ext Ref
000351/00	BONANZA PRODUCE COMPANY	PO BOX 604																	
	SPARKS, NV	89432-0604																	
260134	PO-260134	11/01/2025	OCTOBER CAFETERIA PRODUCE				1	13-5310-0-4700-0000-3700	000-00	NN	P					4,036.45			4,036.45
			TOTAL PAYMENT AMOUNT																4,036.45
101426/00	LAKE, MELINDA ROSE	440 N FAIRFIELD																	
	SUSANVILLE, CA	96130																	
260233	PO-260233	11/14/2025	THANKSGIVING CUPCAKES				1	13-5310-0-4700-0000-3700	000-00	NY	P					913.75			913.75
			TOTAL PAYMENT AMOUNT																913.75
001542/00	MORNING GLORY INC	PO BOX 189																	
	SUSANVILLE, CA	96130																	
260135	PO-260135	11/03/2025	OCTOBER MILK				1	13-5310-0-4700-0000-3700	000-00	NN	P					2,166.32			2,166.32
260136	PO-260136	11/03/2025	OCTOBER CAFETERIA FOOD				1	13-5310-0-4700-0000-3700	000-00	NN	P					11,774.38			11,774.38
260136	PO-260136	11/03/2025	OCTOBER CAFETERIA SUPPLIES				2	13-5310-0-4300-0000-3700	000-00	NN	P					198.16			198.16
			TOTAL PAYMENT AMOUNT													14,138.86			14,138.86
100316/00	PIZZA FACTORY	PO BOX 1087																	
	JANESVILLE, CA	96114																	
260131	PO-260131	11/03/2025	AUGUST/OCTOBER PIZZA				1	13-5310-0-4700-0000-3700	000-00	NN	P					2,847.49			2,847.49
			TOTAL PAYMENT AMOUNT													2,847.49			2,847.49
101080/00	U.S. BANK CORPORATE PAYMENT CENTER	P.O. BOX 790428																	
	ST. LOUIS, MO	63179-0428																	
260217	PO-260217	10/22/2025	FAN CLEANER KITCHEN				1	13-5310-0-4300-0000-3700	000-00	NN	P					80.43			80.43
			TOTAL PAYMENT AMOUNT													80.43			80.43
			TOTAL Fund													22,016.98			22,016.98
			TOTAL BATCH PAYMENT													61,089.73			61,089.73

011 JAMESVILLE UNION ELEMENTARY SD J50809

ACCOUNTS PAYABLE PRELIST
BATCH: 0013 NOVEMBER BATCH #2
Fund : 13 CAFETERIA

APY500 11/17/24 10:29 PAGE

Vendor/Addr	Remit name	Reg Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Obit	Goal	ABA num	Account num	Func	Sch-DD	TRMPS	RR	RS	F	Term	F	Ext Ref

														61,089.73	****	0.00	61,089.73
														61,089.73	****	0.00	61,089.73

Number of checks to be printed: 16, not counting voids due to stub overflows.

Janesville Union Elementary School District
Fund Balance as of 12/11/2025

GENERAL FUND 01

Beginning Balance 7/1/25	\$	3,042,684.91	
Expenses	\$	(2,345,164.09)	Payroll/Accounts Payable
Revenue	\$	1,684,469.50	Apportionment/Deposits
12/11/2025	\$	2,381,990.32	

CAFETERIA FUND 13

Beginning Balance 7/1/25	\$	229,746.11	
Expenses	\$	(100,811.82)	Payroll/Accounts Payable
Revenue	\$	50,606.51	Apportionment/Deposits
12/11/2025	\$	179,540.80	

DEFERRED MAINTENANCE FUND 14

Beginning Balance 7/1/25	\$	6,529.60	
Expenses			Payroll/Accounts Payable
Revenue	\$	56.58	Apportionment/Deposits
12/11/2025	\$	6,586.18	

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY FUND 17

Beginning Balance 7/1/25	\$	165.32	
Expenses			Payroll/Accounts Payable
Revenue	\$	1.44	Apportionment/Deposits
12/11/2025	\$	166.76	

CAPITAL FACILITIES DEVELOPER FEE FUND 25

Beginning Balance 7/1/25	\$	85,534.55	
Expenses	\$	(75.74)	Payroll/Accounts Payable
Revenue	\$	3,276.11	Apportionment/Deposits
12/11/2025	\$	88,734.92	

SCHOOL FACILITIES FUND 35

Beginning Balance 7/1/25	\$	197,123.83	
Expenses			Payroll/Accounts Payable
Revenue	\$	1,707.95	Apportionment/Deposits
12/11/2025	\$	198,831.78	

BOND INTEREST & REDEMPTION FUND 51 (INFORMATION ONLY)

Beginning Balance 7/1/25	\$	17,326.26	
Expenses	\$	-	Payroll/Accounts Payable
Revenue	\$	-	Apportionment/Deposits
12/11/2025	\$	17,326.26	

Janesville Union Elementary School District
Board Meeting of December, 2025
Payroll Approval

Payroll Period Ending November, 2025

End of Month Gross Payroll - November, 2025

Certificated	138,110.84
Classified	79,275.24
Board Members	351.80
Retirees	-
Certificated Subs	1,615.00
Classified Subs	1,116.99
TOTAL	220,469.87

Benefits (for month of December, 2025)

Medical	\$	32,446.00
Dental	\$	2,959.74
Vision	\$	618.95
Life	\$	84.51
Employee's/Retirees' Portion of Med,Dental & Vision	\$	7,273.00
TOTAL	\$	28,836.20

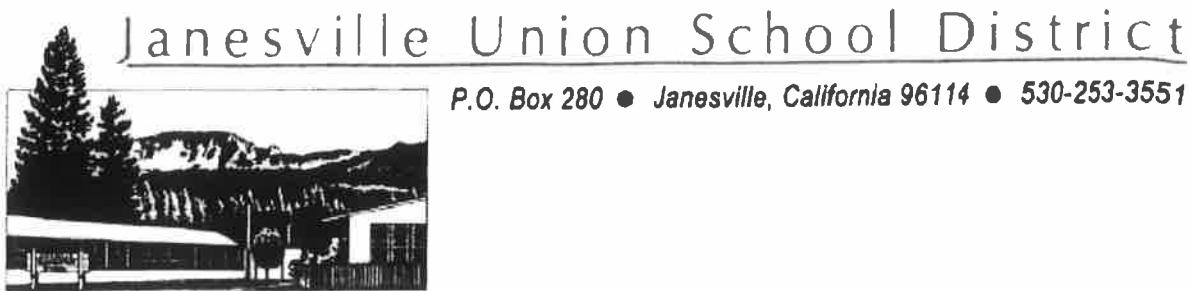
GRAND TOTAL: (Payroll + Medical, Dental, Vision & Life) \$ 249,306.07

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2025 / 2026 CASH FLOW ACTUALS

[illegible]

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2025 / 2026 CASH FLOW

	Object	July	August	September	October	November
A.	BEGINNING CASH					
B.	RECEIPTS					
	9110	3,042,684.91	2,744,779.91	2,437,007.91	2,583,393.91	2,542,149.91
	Principal Apportionment / LCFF					
	Property Taxes	(95,984.00)	364,580.00	428,836.00	241,736.00	241,736.00
	DEFERRAL REPAYMENT					
	Miscellaneous Funds					
	8080-8099					
	8100-8299					
	Federal Revenue					
	8300-8599	3,344.00	23,948.00	68,161.00	96,332.00	55,163.00
	Other State Revenue					
	8600-8799	21,904.00	6,774.00	7,216.00	6,141.00	22,696.00
	Other Local Revenue					
	Interfund Transfers In					
	8910-8929					
	All Other Financing Sources					
	8930-8979					
	Other Receipts/Non-Revenue					
	TOTAL RECEIPTS	(70,736.00)	395,302.00	504,213.00	344,209.00	319,595.00
C.	DISBURSEMENTS					
	1000-1999	41,346.00	130,542.00	146,433.00	151,274.00	147,362.00
	Certificated Salaries					
	2000-2999	73,053.00	75,262.00	84,752.00	77,323.00	75,659.00
	Classified Salaries					
	3000-3999	45,417.00	90,401.00	91,249.00	85,990.00	91,350.00
	Employee Benefits					
	4000-4999	13,657.00	42,053.00	35,483.00	63,616.00	14,352.00
	Books & Supplies					
	Service & Other Operating Expenditures	95,630.00	82,774.00	15,303.00	15,474.00	54,835.00
	5000-5999					
	Capital Outlay					19,417.00
	6000-6599					
	Other Outgo					
	7000-7499					
	Interfund Transfers Out					
	7600-7629					
	All Other Financing Uses					
	7630-7699					
	Other Disbursements/ Non Expenditures					
	TOTAL DISBURSEMENTS	269,103.00	421,032.00	373,220.00	393,677.00	402,975.00
D.	PRIOR YEAR TRANSACTIONS					
	Accounts Receivable	71,808.00			7,071.00	
	9200					
	Accounts Payable	(29,874.00)	(282,042.00)	15,393.00	1,153.00	1,288.00
	9500					
	Current Loans					
	9640					
	PRIOR YEAR TRANSACTIONS	41,934.00	(282,042.00)	15,393.00	8,224.00	1,288.00
	Deferred Revenue					
	9650	-	-	-		
	Suspense Clearing	-		-		
	9910					
E.	NET INCREASE/DECREASE					
	(B-C+D)	(297,905.00)	(307,772.00)	146,386.00	(41,244.00)	(82,092.00)
F.	ENDING CASH (A+E)	2,744,779.91	2,437,007.91	2,583,393.91	2,542,149.91	2,460,057.91
G.	ENDING CASH, PLUS ACCRUALS					



Memorandum of Understanding

a partnership between
Just Kidding Around (JKA) and Janesville Union School District (JUSD)

This memorandum of understanding establishes a formal working relationship between Just Kidding Around and Janesville Union School District, acting as partners in the Extended Learning Opportunity Grant Program (ELOP) for the 2025/26 school year. Our collaboration aims to expand learning opportunities for students, families and community members to provide quality educational services, recreation, and enrichment activities to children and families to promote education, health and social well-being.

Just Kidding Around will provide:

- Program administration for the program.
- Staffing and associated risk management.
- Open and manage student enrollment.
- Area Coordination.
- Individual District Support to meet the needs of students, parents, and community.
- Compile, coordinate and submit all required forms for documentation necessary for evaluation.
- Provide staff, materials, and supplies to serve up to 20 students each morning from 5:00 a.m. to 8:00 a.m. each school day.

Janesville Union School District will:

- Be knowledgeable of district responsibilities for participation and, as such, cooperate with the designated LEA in the documentation of requirements.
- Responsible for reimbursing Just Kidding Around \$2,400 per month for each month of service, beginning in August 18, 2025 and ending on June 4, 2026.
- Student enrollment over 20 will result in an additional payment of \$4.25 per hour per student. Effective January 1, 2026, the hourly rate for additional students will be increased to \$4.50 per hour.

The stated parties, Just Kidding Around and Janesville Union School District, agree to defend, indemnify, and hold harmless the appointed officials, employees, agents, and volunteers from



Janesville Union School District

P.O. Box 280 • Janesville, California 96114 • 530-253-3551

any losses or injuries arising from, or allegedly arising from, the negligence of the party, its employees, and or agents while participating in the partnership.

Lorie Furtado, Owner
Just Kidding Around

Date

Jamie Lewis, Superintendent/Principal
Janesville Union School District

Date

Jennifer Fine
8th grade advisor Class of 2026

To the Members of the Janesville Union School Board,

I am writing to respectfully request the Board's approval for a two-night class trip for our students. This group has been an exceptional class since kindergarten, consistently demonstrating strong character, responsibility, and academic dedication. As they near the end of their time in our elementary program, we hope to provide them with a meaningful and memorable experience that celebrates their achievements.

Attached is a rough draft of the proposed itinerary. At this time, hotel rooms have been blocked, and we are awaiting final rate confirmations in order to provide a complete cost quote. In addition, we still have a few upcoming fundraisers scheduled. Based on the success of our previous fundraising efforts, I am confident that we will have more than enough funds to cover the trip and all planned activities.

The purpose of this trip is not only recreational but also educational and community-building. It will give the students an opportunity to broaden their learning beyond the classroom while strengthening the positive relationships they have built over the years.

I kindly request the Board's approval to move forward with planning this two-night trip pending final cost details. Once pricing is finalized, I will promptly submit the completed itinerary for review.

Thank you for considering this request and for your continued support of our students and their learning experiences. Please let me know if any additional information is needed.

Sincerely,
Jennifer Fine

The following are the Chaperones that I have acquired.

1. Heather Ethridge
2. Jennifer Fine
3. Karri Gamez
4. Laura Rotlisberger
5. Molly Rudd
6. Meghann Souza
7. Matt Ackernecht
8. Marcus Granadino
9. Stephanie Brooks – Tucker Brooks ONLY
10. Lee Bailey – Possible and if needed

- Hotel rooms are adjoined rooms so only need 2 possibly 3 chaperones for boys. We only have 14 boys in the class and 20 girls as of right now.

Class Trip Itinerary

Thursday May 28th

7:00 a.m. Leave Janesville School-

12:00 p.m. (5hrs 36 min by car) Carousel Beach Inn - 110 Riverside Ave, Santa Cruz, CA 95060, (831) 425-7090

We will stop and eat lunch on the way.

12:00 p.m. - 6:00 Play at the Boardwalk and ride unlimited rides with ride bracelets.

6:00p.m. - 8:00 p.m. Check in to rooms. Go to Dinner

8:00p.m. - 10:00 p.m. Free time

Friday May 29th

8:00 - 9:00 a.m. Breakfast at the hotel. (Included)

9:00 a.m. (1 hour drive) Depart hotel for Monterey Bay Aquarium.

10:00 a.m. - 5:00 p.m. Monterey Bay Aquarium for the day. 886 Cannery Row Monterey, CA 93940 (831) 648-4800

5:30 - 8:00 p.m. Dinner - Shopping in the area with chaperones.

8:00 p.m. - 9:00 p.m. - Drive back to hotel

9:00 p.m. - 10:00 p.m. - Free time in rooms

Saturday May 30th

8:00 - 9:00 a.m. Breakfast at the hotel (Included)

9:00 a.m. Depart Hotel (5hrs 36 min by car) Lunch on the way home

3:30 p.m. Arrive at Janesville School.

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2025/2026
FIRST INTERIM BUDGET REPORT

Local Control Funding Formula:

The District's revenue is based on the Local Control Funding Formula (LCFF) and is generated from the District's Average Daily Attendance (ADA). ADA is the average number of students actually attending classes each day. Each district receives a base grant and that base grant varies on grade span. The base grant is adjusted for Grade Span Adjustment (GSA) (formerly Class Size Reduction) and, if the district qualifies, for a supplemental grant equal to 20% of the adjusted base grant for targeted disadvantaged students (free or reduced priced meals, English learners, or foster youth). There is an additional concentration grant available to those districts whose unduplicated count is above 55%. Janesville Elementary School doesn't qualify for any concentration grant dollars.

The budget outlook between the time of budget adoption and the First Interim budget update has improved slightly for the current year. We will discuss the multi-year outlook in further detail below. The economic outlook remains unclear and it is more important now than ever to maintain a healthy reserve to weather possible economic shortfalls in both California and the United States.

2025/2026 Estimated Revenue:

Revenue Detail	Adopted Budget	First Interim	Difference
LCFF Revenue Sources	3,691,520	3,718,918	27,398
Federal Revenue	114,004	106,099	(7,905)
Other State Revenue	531,473	643,669	112,196
Other Local Revenue	201,940	201,940	-
Total Revenue	4,538,937	4,670,626	131,689

LCFF Revenue:

The largest source of General Fund revenue is the Local Control Funding Formula (LCFF). The projected LCFF is \$3,718,918. The increase is due to a higher unduplicated pupil percentage.

Federal Revenue:

Federal Revenue includes Title I, Title II and REAP funding. The decrease is due to a lower population in free and reduced meal qualification.

Other State Revenue:

Other State Revenue includes Lottery, State Testing and the STRS on-behalf pension budget. Additional funds were allocated for the SSPBBD grant and the LREB grant.

Other Local Revenue:

Other Local Revenue includes interest income, E-rate reimbursements, rent and miscellaneous revenues and the encroachment on Special Education. The District is projecting no change in local revenue.

2025/2026 Estimated Expenses:

Expenditure Detail	Adopted Budget	First Interim	Difference
Certificated	1,694,914	1,709,792	14,878
Classified	897,961	919,699	21,738
Employee Benefits	1,347,383	1,380,583	33,200
Books & Supplies	316,949	500,836	183,887
Services, Other Operating	632,427	774,442	142,015
Capital Outlay	100,000	96,707	(3,293)
Direct Support/Indirect	(6,998)	(7,347)	(349)
Total Expenditures	4,982,636	5,374,712	392,076

Certificated Salaries:

Certificated salaries include the salaries for the Superintendent/Principal, all teachers, substitutes and many stipends. Step and column adjustments have been included in the budget and multi-year projections. The decrease in salaries is due to the final placement of new employees which were not fully known at budget time.

Classified Salaries:

Classified salaries include all employees that do not hold a teaching credential, including classified substitutes. Classified employees include: instructional assistants, custodial, secretaries, librarian, counselor, one-on-one LVN and management and confidential employees. Step movement has been included in the budget and multi-year projections. Classified salaries increased due to the need for additional staffing in special education.

Employee Benefits:

Employee benefits include all District paid taxes, retirement contributions, health insurance, on-going retirement incentives and STRS on Behalf. Employee benefits are projected to increase due to the increase in salaries.

Books and Supplies:

Books and supplies include all supplies for the District. This includes textbooks, supplemental instructional materials, various classroom supplies, copy paper, custodial and maintenance supplies. The District has increased the supply budget to account for carryover money that was not included at budget.

Services and Other Operating Expenditures:

Services and Other Operating expenditures include transportation, utilities, legal fees, audit fees, insurance, dues and memberships, travel and conference expenses, and contracted maintenance and repair expenses. Services and other operating expenditures have been increased to reflect additional expenditures paid from carryover funds.

Capital Outlay:

Capital outlay is projected to decrease slightly due to a slightly lower estimate in bus costs.

Multi-Year Projection (MYP):

The multi-year projection is just that, a projection based on information the District has at the time the budget is being built. The projections help the District determine courses of action based on certain assumptions.

While the district has been in severe declining enrollment, cost cutting measures were taken early to offset the decrease in revenue. However, the District continues to deficit spend over \$300,000 per year and difficult decisions must be made in light of this. The only planned reduction included in the First Interim is the reduction of one Paraeducator II. Continued discussions regarding staffing, the largest component of the budget, must take place sooner than later to ensure that if further reductions are necessary, there will be ample time to discuss the impacts.

Summary:

It is my recommendation that the Board approve the 2025/2026 First Interim Budget. The District will continue to monitor the State budget and report on cash flow and any significant budget changes as they occur.

Respectfully submitted,



Andrea Kellogg
Chief Business Official

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAl	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,691,520.00	3,691,520.00	939,168.00	3,718,918.00	27,398.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	90,725.00	90,725.00	27,515.68	93,745.00	3,020.00	3.3%
4) Other Local Revenue		8600-8799	85,789.00	85,789.00	19,384.00	85,789.00	0.00	0.0%
5) TOTAL, REVENUES			3,868,034.00	3,868,034.00	986,067.68	3,898,452.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,525,241.00	1,525,241.00	551,033.82	1,493,904.00	31,337.00	2.1%
2) Classified Salaries		2000-2999	645,158.00	645,158.00	241,210.34	641,373.00	3,785.00	0.6%
3) Employee Benefits		3000-3999	1,049,488.00	1,049,488.00	352,999.12	1,048,242.00	1,246.00	0.1%
4) Books and Supplies		4000-4999	201,247.00	201,247.00	96,650.35	193,097.00	8,150.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	498,512.00	498,512.00	265,694.20	555,917.00	(57,405.00)	-11.5%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	50,000.00	50,000.00	50.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,024.00)	(25,024.00)	0.00	(50,805.00)	25,781.00	-103.0%
9) TOTAL, EXPENDITURES			3,994,622.00	3,994,622.00	1,507,587.83	3,931,728.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,588.00)	(126,588.00)	(521,520.15)	(33,276.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(319,916.00)	(319,916.00)	0.00	(294,590.00)	25,326.00	-7.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(319,916.00)	(319,916.00)	0.00	(294,590.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(446,504.00)	(446,504.00)	(521,520.15)	(327,866.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,840,363.40	1,840,363.40		1,840,363.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,840,363.40	1,840,363.40		1,840,363.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,840,363.40	1,840,363.40		1,840,363.40		
2) Ending Balance, June 30 (E + F1e)			1,393,859.40	1,393,859.40		1,512,497.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	830,439.00	830,439.00		895,786.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	313,288.40	313,288.40		346,975.40		
Reserve for Future Deficit Spending	0000	9780	290,893.50					
Reserve for Future Deficit Spending	0000	9780		290,893.50				
Reserve for Future Deficit Spending	0000	9780				329,380.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	249,132.00	249,132.00		268,736.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,720,173.00	2,720,173.00	752,068.00	2,291,134.00	(429,039.00)	-15.8%
Education Protection Account State Aid - Current Year		8012	580,814.00	580,814.00	187,100.00	1,020,118.00	439,304.00	75.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	5,163.00	5,163.00	0.00	5,034.00	(129.00)	-2.5%
Timber Yield Tax		8022	2,622.00	2,622.00	0.00	2,379.00	(243.00)	-9.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	351,622.00	351,622.00	0.00	364,904.00	13,282.00	3.8%
Unsecured Roll Taxes		8042	22,278.00	22,278.00	0.00	22,386.00	108.00	0.5%
Prior Years' Taxes		8043	119.00	119.00	0.00	370.00	251.00	210.9%
Supplemental Taxes		8044	8,729.00	8,729.00	0.00	12,593.00	3,864.00	44.3%
Education Revenue Augmentation Fund (ERAF)		8045	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	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			3,691,520.00	3,691,520.00	939,168.00	3,718,918.00	27,398.00	0.7%
LCFF Transfers								
Unrestricted LCFF								

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

18 64105 0000000
Form 011
G81ZG75FGW(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,691,520.00	3,691,520.00	939,168.00	3,718,918.00	27,398.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	11,355.00	11,355.00	11,515.00	11,355.00	0.00	0.0%

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2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

18 64105 0000000
Form 011
G81ZG75FGW(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	52,910.00	52,910.00	8,592.84	55,930.00	3,020.00	5.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	26,460.00	26,460.00	7,407.84	26,460.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			90,725.00	90,725.00	27,515.68	93,745.00	3,020.00	3.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	30,789.00	30,789.00	19,384.00	30,789.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			85,789.00	85,789.00	19,384.00	85,789.00	0.00	0.0%
TOTAL, REVENUES			3,868,034.00	3,868,034.00	986,067.68	3,898,452.00	30,418.00	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,328,847.00	1,328,847.00	468,182.52	1,299,489.00	29,358.00	2.2%
Certificated Pupil Support Salaries		1200	44,778.00	44,778.00	16,803.19	42,799.00	1,979.00	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	151,616.00	151,616.00	66,048.11	151,616.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,525,241.00	1,525,241.00	551,033.82	1,493,904.00	31,337.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	198,678.00	198,678.00	70,007.26	203,988.00	(5,310.00)	-2.7%
Classified Support Salaries		2200	230,163.00	230,163.00	90,172.47	230,163.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,665.00	98,665.00	39,806.27	98,665.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	100,882.00	100,882.00	41,224.34	100,882.00	0.00	0.0%
Other Classified Salaries		2900	16,770.00	16,770.00	0.00	7,675.00	9,095.00	54.2%
TOTAL, CLASSIFIED SALARIES			645,158.00	645,158.00	241,210.34	641,373.00	3,785.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	276,345.00	276,345.00	84,050.37	286,155.00	(9,810.00)	-3.5%

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2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	201,921.00	201,921.00	76,943.08	177,620.00	24,301.00	12.0%
OASDI/Medicare/Alternative		3301-3302	69,903.00	69,903.00	30,491.77	69,624.00	279.00	0.4%
Health and Welfare Benefits		3401-3402	415,252.00	415,252.00	130,856.94	387,800.00	27,452.00	6.6%
Unemployment Insurance		3501-3502	10,828.00	10,828.00	395.65	10,652.00	176.00	1.6%
Workers' Compensation		3601-3602	69,239.00	69,239.00	24,261.31	65,391.00	3,848.00	5.6%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	6,000.00	6,000.00	6,000.00	51,000.00	(45,000.00)	-750.0%
TOTAL, EMPLOYEE BENEFITS			1,049,488.00	1,049,488.00	352,999.12	1,048,242.00	1,246.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	200,947.00	200,947.00	96,650.35	192,797.00	8,150.00	4.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			201,247.00	201,247.00	96,650.35	193,097.00	8,150.00	4.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,700.00	10,700.00	3,192.44	10,700.00	0.00	0.0%
Dues and Memberships		5300	9,716.00	9,716.00	1,226.50	9,716.00	0.00	0.0%
Insurance		5400-5450	78,000.00	78,000.00	100,585.12	100,585.00	(22,585.00)	-29.0%
Operations and Housekeeping Services		5500	118,000.00	118,000.00	25,180.19	118,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	26,511.28	42,000.00	(27,000.00)	-180.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	248,096.00	248,096.00	101,266.16	255,916.00	(7,820.00)	-3.2%
Communications		5900	19,000.00	19,000.00	7,732.51	19,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			498,512.00	498,512.00	265,694.20	555,917.00	(57,405.00)	-11.5%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.00	50,000.00	50,000.00	50.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.00	50,000.00	50,000.00	50.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	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	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(18,026.00)	(18,026.00)	0.00	(43,458.00)	25,432.00	-141.1%
Transfers of Indirect Costs - Interfund		7350	(6,998.00)	(6,998.00)	0.00	(7,347.00)	349.00	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(25,024.00)	(25,024.00)	0.00	(50,805.00)	25,781.00	-103.0%
TOTAL, EXPENDITURES			3,994,622.00	3,994,622.00	1,507,587.83	3,931,728.00	62,894.00	1.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%

2025-26 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

18 64105 0000000
Form 011
G81ZG75FGW(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(319,916.00)	(319,916.00)	0.00	(294,590.00)	25,326.00	-7.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(319,916.00)	(319,916.00)	0.00	(294,590.00)	25,326.00	-7.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(319,916.00)	(319,916.00)	0.00	(294,590.00)	25,326.00	-7.9%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

18 64105 0000000
Form 011
G81ZG75FGW(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	114,004.00	114,004.00	0.00	106,099.00	(7,905.00)	-6.9%
3) Other State Revenue		8300-8599	440,748.00	440,748.00	194,869.44	549,924.00	109,176.00	24.8%
4) Other Local Revenue		8600-8799	116,151.00	116,151.00	22,067.00	116,151.00	0.00	0.0%
5) TOTAL, REVENUES			670,903.00	670,903.00	216,936.44	772,174.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	169,673.00	169,673.00	65,923.64	215,888.00	(46,215.00)	-27.2%
2) Classified Salaries		2000-2999	252,803.00	252,803.00	144,838.90	278,326.00	(25,523.00)	-10.1%
3) Employee Benefits		3000-3999	297,895.00	297,895.00	57,408.46	332,341.00	(34,446.00)	-11.6%
4) Books and Supplies		4000-4999	115,702.00	115,702.00	73,455.93	307,739.00	(192,037.00)	-166.0%
5) Services and Other Operating Expenditures		5000-5999	133,915.00	133,915.00	25,990.96	218,525.00	(84,610.00)	-63.2%
6) Capital Outlay		6000-6999	0.00	0.00	19,416.71	46,707.00	(46,707.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,026.00	18,026.00	0.00	43,458.00	(25,432.00)	-141.1%
9) TOTAL, EXPENDITURES			988,014.00	988,014.00	387,034.60	1,442,984.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(317,111.00)	(317,111.00)	(170,098.16)	(670,810.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	319,916.00	319,916.00	0.00	294,590.00	(25,326.00)	-7.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			319,916.00	319,916.00	0.00	294,590.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,805.00	2,805.00	(170,098.16)	(376,220.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,024,442.36	1,024,442.36		1,024,442.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,024,442.36	1,024,442.36		1,024,442.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,024,442.36	1,024,442.36		1,024,442.36		
2) Ending Balance, June 30 (E + F1e)			1,027,247.36	1,027,247.36		648,222.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,027,247.36	1,027,247.36		648,222.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.22)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	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	0.0%
Special Education Discretionary Grants		8182	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	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	75,252.00	75,252.00	0.00	66,664.00	(8,588.00)	-11.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,392.00	8,392.00	0.00	9,075.00	683.00	8.1%
Title III, Immigrant Student Program	4201	8290	0.00	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	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	30,360.00	30,360.00	0.00	30,360.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			114,004.00	114,004.00	0.00	106,099.00	(7,905.00)	-6.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	21,523.00	21,523.00	8,977.04	24,138.00	2,615.00	12.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	169,596.00	169,596.00	39,418.00	140,775.00	(28,821.00)	-17.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	45,413.00	45,413.00	14,600.00	52,146.00	6,733.00	14.8%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	204,216.00	204,216.00	131,874.40	332,865.00	128,649.00	63.0%
TOTAL, OTHER STATE REVENUE			440,748.00	440,748.00	194,869.44	549,924.00	109,176.00	24.8%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	116,151.00	116,151.00	22,067.00	116,151.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			116,151.00	116,151.00	22,067.00	116,151.00	0.00	0.0%
TOTAL, REVENUES			670,903.00	670,903.00	216,936.44	772,174.00	101,271.00	15.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	150,482.00	150,482.00	65,923.64	215,888.00	(65,406.00)	-43.5%
Certificated Pupil Support Salaries		1200	19,191.00	19,191.00	0.00	0.00	19,191.00	100.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			169,673.00	169,673.00	65,923.64	215,888.00	(46,215.00)	-27.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	138,189.00	138,189.00	58,638.00	163,712.00	(25,523.00)	-18.5%
Classified Support Salaries		2200	83,148.00	83,148.00	34,685.00	83,148.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	31,466.00	31,466.00	51,515.90	31,466.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			252,803.00	252,803.00	144,838.90	278,326.00	(25,523.00)	-10.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	154,054.00	154,054.00	8,429.58	157,874.00	(3,820.00)	-2.5%
PERS		3201-3202	67,736.00	67,736.00	19,956.65	82,274.00	(14,538.00)	-21.5%
OASDI/Medicare/Alternative		3301-3302	21,799.00	21,799.00	9,981.67	24,422.00	(2,623.00)	-12.0%
Health and Welfare Benefits		3401-3402	38,868.00	38,868.00	12,480.90	50,320.00	(11,452.00)	-29.5%
Unemployment Insurance		3501-3502	1,959.00	1,959.00	105.32	2,317.00	(358.00)	-18.3%
Workers' Compensation		3601-3602	13,479.00	13,479.00	6,454.34	15,134.00	(1,655.00)	-12.3%

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2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			297,895.00	297,895.00	57,408.46	332,341.00	(34,446.00)	-11.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,523.00	21,523.00	7,296.30	24,138.00	(2,615.00)	-12.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	94,179.00	94,179.00	66,159.63	283,601.00	(189,422.00)	-201.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			115,702.00	115,702.00	73,455.93	307,739.00	(192,037.00)	-166.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,429.00	8,429.00	10,037.19	29,074.00	(20,645.00)	-244.9%
Dues and Memberships		5300	1,573.00	1,573.00	0.00	1,573.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,000.00	14,000.00	4,341.77	14,000.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	104,487.00	104,487.00	11,612.00	168,446.00	(63,959.00)	-61.2%
Communications		5900	5,426.00	5,426.00	0.00	5,432.00	(6.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,915.00	133,915.00	25,990.96	218,525.00	(84,610.00)	-63.2%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	19,416.71	46,707.00	(46,707.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	19,416.71	46,707.00	(46,707.00)	New
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	0.0%
State Special Schools		7130	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	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	18,026.00	18,026.00	0.00	43,458.00	(25,432.00)	-141.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,026.00	18,026.00	0.00	43,458.00	(25,432.00)	-141.1%
TOTAL, EXPENDITURES			988,014.00	988,014.00	387,034.60	1,442,984.00	(454,970.00)	-46.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								

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2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	319,916.00	319,916.00	0.00	294,590.00	(25,326.00)	-7.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			319,916.00	319,916.00	0.00	294,590.00	(25,326.00)	-7.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			319,916.00	319,916.00	0.00	294,590.00	25,326.00	7.9%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,691,520.00	3,691,520.00	939,168.00	3,718,918.00	27,398.00	0.7%
2) Federal Revenue		8100-8299	114,004.00	114,004.00	0.00	106,099.00	(7,905.00)	-6.9%
3) Other State Revenue		8300-8599	531,473.00	531,473.00	222,385.12	643,669.00	112,196.00	21.1%
4) Other Local Revenue		8600-8799	201,940.00	201,940.00	41,451.00	201,940.00	0.00	0.0%
5) TOTAL, REVENUES			4,538,937.00	4,538,937.00	1,203,004.12	4,670,626.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,694,914.00	1,694,914.00	616,957.46	1,709,792.00	(14,878.00)	-0.9%
2) Classified Salaries		2000-2999	897,961.00	897,961.00	386,049.24	919,699.00	(21,738.00)	-2.4%
3) Employee Benefits		3000-3999	1,347,383.00	1,347,383.00	410,407.58	1,380,583.00	(33,200.00)	-2.5%
4) Books and Supplies		4000-4999	316,949.00	316,949.00	170,106.28	500,836.00	(183,887.00)	-58.0%
5) Services and Other Operating Expenditures		5000-5999	632,427.00	632,427.00	291,685.16	774,442.00	(142,015.00)	-22.5%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	19,416.71	96,707.00	3,293.00	3.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,998.00)	(6,998.00)	0.00	(7,347.00)	349.00	-5.0%
9) TOTAL, EXPENDITURES			4,982,636.00	4,982,636.00	1,894,622.43	5,374,712.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(443,699.00)	(443,699.00)	(691,618.31)	(704,086.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(443,699.00)	(443,699.00)	(691,618.31)	(704,086.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,864,805.76	2,864,805.76		2,864,805.76	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,864,805.76	2,864,805.76		2,864,805.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,864,805.76	2,864,805.76		2,864,805.76		
2) Ending Balance, June 30 (E + F1e)			2,421,106.76	2,421,106.76		2,160,719.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

18 64105 0000000
Form 011
G81ZG75FGW(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,027,247.36	1,027,247.36		648,222.58		
c) Committed								
Stabilization Arrangements		9750	830,439.00	830,439.00		895,786.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	313,288.40	313,288.40		346,975.40		
Reserve for Future Deficit Spending	0000	9780	290,893.50					
Reserve for Future Deficit Spending	0000	9780		290,893.50				
Reserve for Future Deficit Spending	0000	9780				329,380.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	249,132.00	249,132.00		268,736.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.22)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,720,173.00	2,720,173.00	752,068.00	2,291,134.00	(429,039.00)	-15.8%
Education Protection Account State Aid - Current Year		8012	580,814.00	580,814.00	187,100.00	1,020,118.00	439,304.00	75.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	5,163.00	5,163.00	0.00	5,034.00	(129.00)	-2.5%
Timber Yield Tax		8022	2,622.00	2,622.00	0.00	2,379.00	(243.00)	-9.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	351,622.00	351,622.00	0.00	364,904.00	13,282.00	3.8%
Unsecured Roll Taxes		8042	22,278.00	22,278.00	0.00	22,386.00	108.00	0.5%
Prior Years' Taxes		8043	119.00	119.00	0.00	370.00	251.00	210.9%
Supplemental Taxes		8044	8,729.00	8,729.00	0.00	12,593.00	3,864.00	44.3%
Education Revenue Augmentation Fund (ERAF)		8045	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	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			3,691,520.00	3,691,520.00	939,168.00	3,718,918.00	27,398.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
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Revenues, Expenditures, and Changes in Fund
Balance

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All Other LCFF Transfers - Current Year	All Other	8091	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	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, LCFF SOURCES			3,691,520.00	3,691,520.00	939,168.00	3,718,918.00	27,398.00	0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	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	0.0%
Special Education Discretionary Grants		8182	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	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	75,252.00	75,252.00	0.00	66,664.00	(8,588.00)	-11.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,392.00	8,392.00	0.00	9,075.00	683.00	8.1%
Title III, Immigrant Student Program	4201	8290	0.00	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	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	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	0.00	0.0%
All Other Federal Revenue	All Other	8290	30,360.00	30,360.00	0.00	30,360.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			114,004.00	114,004.00	0.00	106,099.00	(7,905.00)	-6.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	11,355.00	11,355.00	11,515.00	11,355.00	0.00	0.0%

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2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	74,433.00	74,433.00	17,569.88	80,068.00	5,635.00	7.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	169,596.00	169,596.00	39,418.00	140,775.00	(28,821.00)	-17.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	45,413.00	45,413.00	14,600.00	52,146.00	6,733.00	14.8%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	230,676.00	230,676.00	139,282.24	359,325.00	128,649.00	55.8%
TOTAL, OTHER STATE REVENUE			531,473.00	531,473.00	222,385.12	643,669.00	112,196.00	21.1%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,789.00	30,789.00	19,384.00	30,789.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	116,151.00	116,151.00	22,067.00	116,151.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,940.00	201,940.00	41,451.00	201,940.00	0.00	0.0%
TOTAL, REVENUES			4,538,937.00	4,538,937.00	1,203,004.12	4,670,626.00	131,689.00	2.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,479,329.00	1,479,329.00	534,106.16	1,515,377.00	(36,048.00)	-2.4%
Certificated Pupil Support Salaries		1200	63,969.00	63,969.00	16,803.19	42,799.00	21,170.00	33.1%
Certificated Supervisors' and Administrators' Salaries		1300	151,616.00	151,616.00	66,048.11	151,616.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,694,914.00	1,694,914.00	616,957.46	1,709,792.00	(14,878.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	336,867.00	336,867.00	128,645.26	367,700.00	(30,833.00)	-9.2%
Classified Support Salaries		2200	313,311.00	313,311.00	124,857.47	313,311.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,665.00	98,665.00	39,806.27	98,665.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	100,882.00	100,882.00	41,224.34	100,882.00	0.00	0.0%
Other Classified Salaries		2900	48,236.00	48,236.00	51,515.90	39,141.00	9,095.00	18.9%
TOTAL, CLASSIFIED SALARIES			897,961.00	897,961.00	386,049.24	919,699.00	(21,738.00)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	430,399.00	430,399.00	92,479.95	444,029.00	(13,630.00)	-3.2%

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PERS		3201-3202	269,657.00	269,657.00	96,899.73	259,894.00	9,763.00	3.6%
OASDI/Medicare/Alternative		3301-3302	91,702.00	91,702.00	40,473.44	94,046.00	(2,344.00)	-2.6%
Health and Welfare Benefits		3401-3402	454,120.00	454,120.00	143,337.84	438,120.00	16,000.00	3.5%
Unemployment Insurance		3501-3502	12,787.00	12,787.00	500.97	12,969.00	(182.00)	-1.4%
Workers' Compensation		3601-3602	82,718.00	82,718.00	30,715.65	80,525.00	2,193.00	2.7%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	6,000.00	6,000.00	6,000.00	51,000.00	(45,000.00)	-750.0%
TOTAL, EMPLOYEE BENEFITS			1,347,383.00	1,347,383.00	410,407.58	1,380,583.00	(33,200.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,523.00	21,523.00	7,296.30	24,138.00	(2,615.00)	-12.1%
Books and Other Reference Materials		4200	300.00	300.00	0.00	300.00	0.00	0.0%
Materials and Supplies		4300	295,126.00	295,126.00	162,809.98	476,398.00	(181,272.00)	-61.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			316,949.00	316,949.00	170,106.28	500,836.00	(183,887.00)	-58.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19,129.00	19,129.00	13,229.63	39,774.00	(20,645.00)	-107.9%
Dues and Memberships		5300	11,289.00	11,289.00	1,226.50	11,289.00	0.00	0.0%
Insurance		5400-5450	78,000.00	78,000.00	100,585.12	100,585.00	(22,585.00)	-29.0%
Operations and Housekeeping Services		5500	118,000.00	118,000.00	25,180.19	118,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,000.00	29,000.00	30,853.05	56,000.00	(27,000.00)	-93.1%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	352,583.00	352,583.00	112,878.16	424,362.00	(71,779.00)	-20.4%
Communications		5900	24,426.00	24,426.00	7,732.51	24,432.00	(6.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			632,427.00	632,427.00	291,685.16	774,442.00	(142,015.00)	-22.5%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	19,416.71	96,707.00	3,293.00	3.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	19,416.71	96,707.00	3,293.00	3.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

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Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	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	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(6,998.00)	(6,998.00)	0.00	(7,347.00)	349.00	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,998.00)	(6,998.00)	0.00	(7,347.00)	349.00	-5.0%
TOTAL, EXPENDITURES			4,982,636.00	4,982,636.00	1,894,622.43	5,374,712.00	(392,076.00)	-7.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

18 64105 0000000
Form 011
G81ZG75FGW(2025-26)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	14,515.41
5810	Other Restricted Federal	4,523.38
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	.44
6230	California Clean Energy Jobs Act	.01
6266	Educator Effectiveness, FY 2021-22	.07
6300	Lottery: Instructional Materials	93,483.43
6500	Special Education	116,884.40
6546	Mental Health-Related Services	137,382.00
6547	Special Education Early Intervention Preschool Grant	1.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	166,832.51
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	90,495.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.62
7415	Classified School Employee Summer Assistance Program	22,220.31
7810	Other Restricted State	1,884.00
Total, Restricted Balance		648,222.58

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,580.06	79,580.06		79,580.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,580.06	79,580.06		79,580.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,580.06	79,580.06		79,580.06		
2) Ending Balance, June 30 (E + F1e)			79,580.06	79,580.06		79,580.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	79,580.06	79,580.06		79,580.06		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	79,580.06
Total, Restricted Balance		79,580.06

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,000.00	82,000.00	0.00	82,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	111,342.00	111,342.00	0.00	111,342.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,700.00	5,700.00	1,189.16	5,700.00	0.00	0.0%
5) TOTAL, REVENUES			199,042.00	199,042.00	1,189.16	199,042.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,681.00	61,681.00	24,583.54	61,681.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,328.00	40,328.00	12,238.27	40,249.00	79.00	0.2%
4) Books and Supplies		4000-4999	153,145.00	153,145.00	59,825.73	153,145.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,736.00	10,736.00	1,708.30	10,736.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,998.00	6,998.00	0.00	7,347.00	(349.00)	-5.0%
9) TOTAL, EXPENDITURES			272,888.00	272,888.00	98,355.84	273,158.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(73,846.00)	(73,846.00)	(97,166.68)	(74,116.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,846.00)	(73,846.00)	(97,166.68)	(74,116.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	281,354.57	281,354.57		281,354.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,354.57	281,354.57		281,354.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,354.57	281,354.57		281,354.57		
2) Ending Balance, June 30 (E + F1e)			207,508.57	207,508.57		207,238.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	207,508.57	207,508.57		207,238.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	82,000.00	82,000.00	0.00	82,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,000.00	82,000.00	0.00	82,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	111,342.00	111,342.00	0.00	111,342.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			111,342.00	111,342.00	0.00	111,342.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,500.00	2,500.00	1,188.16	2,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,200.00	3,200.00	0.00	3,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,700.00	5,700.00	1,189.16	5,700.00	0.00	0.0%
TOTAL, REVENUES			199,042.00	199,042.00	1,189.16	199,042.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	61,681.00	61,681.00	24,583.54	61,681.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			61,681.00	61,681.00	24,583.54	61,681.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,333.00	17,333.00	5,850.49	17,333.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,718.00	4,718.00	1,880.61	4,718.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,000.00	16,000.00	3,742.02	16,000.00	0.00	0.0%
Unemployment Insurance		3501-3502	309.00	309.00	12.33	309.00	0.00	0.0%
Workers' Compensation		3601-3602	1,968.00	1,968.00	752.82	1,889.00	79.00	4.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,328.00	40,328.00	12,238.27	40,249.00	79.00	0.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,295.00	12,295.00	7,236.37	12,295.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	850.00	850.00	0.00	850.00	0.00	0.0%
Food		4700	140,000.00	140,000.00	52,589.36	140,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,145.00	153,145.00	59,825.73	153,145.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	736.00	736.00	0.00	736.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	1,708.30	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,736.00	10,736.00	1,708.30	10,736.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,998.00	6,998.00	0.00	7,347.00	(349.00)	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,998.00	6,998.00	0.00	7,347.00	(349.00)	-5.0%
TOTAL, EXPENDITURES			272,888.00	272,888.00	98,355.84	273,158.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	177,797.61
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	28,826.96
5810	Other Restricted Federal	614.00
Total, Restricted Balance		207,238.57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.00	150.00	0.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	0.00	150.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150.00	150.00	0.00	150.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150.00	150.00	0.00	150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,449.60	6,449.60		6,449.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,449.60	6,449.60		6,449.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,449.60	6,449.60		6,449.60		
2) Ending Balance, June 30 (E + F1e)			6,599.60	6,599.60		6,599.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,599.60	6,599.60		6,599.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Interest		8660	150.00	150.00	0.00	150.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	0.00	150.00	0.00	0.0%
TOTAL, REVENUES			150.00	150.00	0.00	150.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	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	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	70.00	0.00	70.00	0.00	0.0%
5) TOTAL, REVENUES			70.00	70.00	0.00	70.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70.00	70.00	0.00	70.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70.00	70.00	0.00	70.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163.32	163.32		163.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163.32	163.32		163.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163.32	163.32		163.32		
2) Ending Balance, June 30 (E + F1e)			233.32	233.32		233.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	233.32	233.32		233.32		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70.00	70.00	0.00	70.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70.00	70.00	0.00	70.00	0.00	0.0%
TOTAL, REVENUES			70.00	70.00	0.00	70.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,258.00	12,258.00	2,524.70	12,258.00	0.00	0.0%
5) TOTAL, REVENUES			12,258.00	12,258.00	2,524.70	12,258.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	75.74	500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	500.00	75.74	500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,758.00	11,758.00	2,448.96	11,758.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	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	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,758.00	11,758.00	2,448.96	11,758.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	85,534.55	85,534.55		85,534.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,534.55	85,534.55		85,534.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,534.55	85,534.55		85,534.55		
2) Ending Balance, June 30 (E + F1e)			97,292.55	97,292.55		97,292.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	85,562.91	85,562.91		85,562.91		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,729.64	11,729.64		11,729.64		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.00	600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	11,658.00	11,658.00	2,524.70	11,658.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			12,258.00	12,258.00	2,524.70	12,258.00	0.00	0.0%
TOTAL, REVENUES			12,258.00	12,258.00	2,524.70	12,258.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	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	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	75.74	500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	500.00	75.74	500.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	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		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			500.00	500.00	75.74	500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	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	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	85,562.91
Total, Restricted Balance		85,562.91

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	298.85	298.85	290.74	297.82	(1.03)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	298.85	298.85	290.74	297.82	(1.03)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	298.85	298.85	290.74	297.82	(1.03)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Jamie Lewis Title: Superintendent/Principal

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 16, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Andrea Kellogg Telephone: (530) 253-3660
Title: CBO E-mail: akellogg@janesschool.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2025-26

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S9	Status of Other Funds	• Classified? (Section S8B, Line 3)	n/a	
		Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,374,712.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	106,099.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	96,707.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				96,707.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	74,116.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,246,022.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				290.74
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,043.69
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			4,690,185.01	15,932.96
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			4,690,185.01	15,932.96
B. Required effort (Line A.2 times 90%)			4,221,166.51	14,339.66
C. Current year expenditures (Line I.E and Line II.B)			5,246,022.00	18,043.69
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)		0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.			
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)			
Description of Adjustments	Total Expenditures	Expenditures Per ADA	
Total adjustments to base expenditures	0.00	0.00	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 221,609.00
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) 3,788,465.00

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) 5.85%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 386,728.00
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)	29,979.20
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)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	416,707.20
9. Carry-Forward Adjustment (Part IV, Line F)	109,623.66
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	526,330.87
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,454,597.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	392,580.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	322,646.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,459.00
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)	162,418.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	13,200.00
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)	34,259.00
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)	482,485.80
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)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	125,811.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	4,994,455.80
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)	8.34%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.54%

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) 416,707.20

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

- | | |
|--|-------------|
| 1. Carry-forward adjustment from the second prior year | (15,407.32) |
| 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 (5.84%) times Part III, Line B19); zero if negative | 109,623.66 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.84%) times Part III, Line B19); zero if positive | 0.00 |

D. Preliminary carry-forward adjustment (Line C1 or C2) 109,623.66

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)

109,623.66

Approved
indirect
cost rate: 5.84%

Highest
rate used
in any
program: 5.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	227,989.00	13,319.00	5.84%
01	3010	62,985.00	3,679.00	5.84%
01	4035	8,574.00	501.00	5.84%
01	6019	87,135.00	5,089.00	5.84%
01	6266	71,512.00	4,177.00	5.84%
01	6500	262,421.00	15,325.00	5.84%
01	6770	51,629.00	517.00	1.00%
01	7435	14,576.00	851.00	5.84%
13	5310	125,811.00	7,347.00	5.84%

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	3,718,918.00	1.09%	3,759,487.00	1.88%	3,830,044.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	93,745.00	0.00%	93,745.00	0.00%	93,745.00
4. Other Local Revenues	8600-8799	85,789.00	0.00%	85,789.00	0.00%	85,789.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(294,590.00)	0.00%	(294,590.00)	29.25%	(380,753.64)
6. Total (Sum lines A1 thru A5c)		3,603,862.00	1.13%	3,644,431.00	(.43%)	3,628,824.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,493,904.00		1,526,725.00
b. Step & Column Adjustment				32,821.00		38,129.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,493,904.00	2.20%	1,526,725.00	2.50%	1,564,854.00
2. Classified Salaries						
a. Base Salaries				641,373.00		658,812.00
b. Step & Column Adjustment				17,439.00		15,178.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	641,373.00	2.72%	658,812.00	2.30%	673,990.00
3. Employee Benefits	3000-3999	1,048,242.00	(1.63%)	1,031,161.00	1.41%	1,045,676.00
4. Books and Supplies	4000-4999	193,097.00	(.02%)	193,050.00	0.00%	193,050.00
5. Services and Other Operating Expenditures	5000-5999	555,917.00	1.98%	566,947.00	1.64%	576,227.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(50,805.00)	0.00%	(50,805.00)	0.00%	(50,805.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,931,728.00	1.12%	3,975,890.00	1.94%	4,052,992.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(327,866.00)		(331,459.00)		(424,167.64)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,840,363.40		1,512,497.40		1,181,038.40
2. Ending Fund Balance (Sum lines C and D1)		1,512,497.40		1,181,038.40		756,870.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	895,786.00		891,337.00		492,342.76
2. Other Commitments	9760	0.00				
d. Assigned	9780	346,975.40		21,300.40		
e. Unassigned/Unappropriated						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	268,736.00		267,401.00		263,528.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,512,497.40		1,181,038.40		756,870.76
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	895,786.00		891,337.00		492,342.76
b. Reserve for Economic Uncertainties	9789	268,736.00		267,401.00		263,528.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,164,522.00		1,158,738.00		755,870.76
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	106,099.00	(5.00%)	100,794.00	(5.00%)	95,755.00
3. Other State Revenues	8300-8599	549,924.00	(19.58%)	442,273.00	0.00%	442,273.00
4. Other Local Revenues	8600-8799	116,151.00	(13.86%)	100,049.00	(15.05%)	84,992.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	294,590.00	0.00%	294,590.00	29.25%	380,753.64
6. Total (Sum lines A1 thru A5c)		1,066,764.00	(12.10%)	937,706.00	7.05%	1,003,773.64
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				215,888.00		220,150.00
b. Step & Column Adjustment				4,262.00		4,390.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	215,888.00	1.97%	220,150.00	1.99%	224,540.00
2. Classified Salaries						
a. Base Salaries				278,326.00		260,848.00
b. Step & Column Adjustment				7,144.00		4,828.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(24,622.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	278,326.00	(6.28%)	260,848.00	1.85%	265,676.00
3. Employee Benefits	3000-3999	332,341.00	1.39%	336,945.00	.91%	340,003.00
4. Books and Supplies	4000-4999	307,739.00	(52.76%)	145,371.00	0.00%	145,371.00
5. Services and Other Operating Expenditures	5000-5999	218,525.00	(9.15%)	198,525.00	0.00%	198,525.00
6. Capital Outlay	6000-6999	46,707.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	43,458.00	0.00%	43,458.00	0.00%	43,458.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				166,832.00		
11. Total (Sum lines B1 thru B10)		1,442,984.00	(4.91%)	1,372,129.00	(11.26%)	1,217,573.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(376,220.00)		(434,423.00)		(213,799.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,024,442.36		648,222.36		213,799.36
2. Ending Fund Balance (Sum lines C and D1)		648,222.36		213,799.36		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	648,222.58		213,799.36		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	(.22)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		648,222.36		213,799.36		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SPECIAL EDUCATION STUDENT WILL EXIT IN JUNE AS THEY ARE IN 8TH GRADE SO THE ONE ON ONE PARAEDUCATOR WILL NO LONGER BE NEEDED.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	3,718,918.00	1.09%	3,759,487.00	1.88%	3,830,044.00
2. Federal Revenues	8100-8299	106,099.00	(5.00%)	100,794.00	(5.00%)	95,755.00
3. Other State Revenues	8300-8599	643,669.00	(16.72%)	536,018.00	0.00%	536,018.00
4. Other Local Revenues	8600-8799	201,940.00	(7.97%)	185,838.00	(8.10%)	170,781.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,670,626.00	(1.89%)	4,582,137.00	1.10%	4,632,598.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,709,792.00		1,746,875.00
b. Step & Column Adjustment				37,083.00		42,519.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,709,792.00	2.17%	1,746,875.00	2.43%	1,789,394.00
2. Classified Salaries						
a. Base Salaries				919,699.00		919,660.00
b. Step & Column Adjustment				24,583.00		20,006.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(24,622.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	919,699.00	0.00%	919,660.00	2.18%	939,666.00
3. Employee Benefits	3000-3999	1,380,583.00	(.90%)	1,368,106.00	1.28%	1,385,679.00
4. Books and Supplies	4000-4999	500,836.00	(32.43%)	338,421.00	0.00%	338,421.00
5. Services and Other Operating Expenditures	5000-5999	774,442.00	(1.16%)	765,472.00	1.21%	774,752.00
6. Capital Outlay	6000-6999	96,707.00	(48.30%)	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,347.00)	0.00%	(7,347.00)	0.00%	(7,347.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				166,832.00		0.00
11. Total (Sum lines B1 thru B10)		5,374,712.00	(.50%)	5,348,019.00	(1.45%)	5,270,565.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(704,086.00)		(765,882.00)		(637,967.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,864,805.76		2,160,719.76		1,394,837.76
2. Ending Fund Balance (Sum lines C and D1)		2,160,719.76		1,394,837.76		756,870.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	648,222.58		213,799.36		0.00
c. Committed						
1. Stabilization Arrangements	9750	895,786.00		891,337.00		492,342.76
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	346,975.40		21,300.40		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	268,736.00		267,401.00		263,528.00
2. Unassigned/Unappropriated	9790	(.22)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,160,719.76		1,394,837.76		756,870.76
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	895,786.00		891,337.00		492,342.76
b. Reserve for Economic Uncertainties	9789	268,736.00		267,401.00		263,528.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.22)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,164,521.78		1,158,738.00		755,870.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		21.67%		21.67%		14.34%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		290.74		289.00		287.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,374,712.00		5,348,019.00		5,270,565.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,374,712.00		5,348,019.00		5,270,565.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		268,735.60		267,400.95		263,528.25
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		268,735.60		267,400.95		263,528.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Current LEA:	18-64105-0000000 Janesville Union Elementary	
Selected SELPA:	AL	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
AL	Lassen County	

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(7,347.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	7,347.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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First Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	7,347.00	(7,347.00)	0.00	0.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	298.85	297.82		
	Charter School	0.00	0.00		
	Total ADA	298.85	297.82	(.3%)	Met
1st Subsequent Year (2026-27)	District Regular	285.77	289.00		
	Charter School				
	Total ADA	285.77	289.00	1.1%	Met
2nd Subsequent Year (2027-28)	District Regular	285.77	287.26		
	Charter School				
	Total ADA	285.77	287.26	.5%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATAENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

		Enrollment			Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected	Percent Change	
Current Year (2025-26)					
	District Regular	304.00	302.00		
	Charter School				
	Total Enrollment	304.00	302.00	(.7%)	Met
1st Subsequent Year (2026-27)					
	District Regular	304.00	300.00		
	Charter School				
	Total Enrollment	304.00	300.00	(1.3%)	Met
2nd Subsequent Year (2027-28)					
	District Regular	304.00	298.00		
	Charter School				
	Total Enrollment	304.00	298.00	(2.0%)	Met

2B. Comparison of District Enrollment to the Standard

DATAENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	302	315	
Charter School			
Total ADA/Enrollment	302	315	95.9%
Second Prior Year (2023-24)			
District Regular	292	313	
Charter School			
Total ADA/Enrollment	292	313	93.3%
First Prior Year (2024-25)			
District Regular	295	313	
Charter School	0		
Total ADA/Enrollment	295	313	94.2%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	291	302		
Charter School	0			
Total ADA/Enrollment	291	302	96.4%	Not Met
1st Subsequent Year (2026-27)				
District Regular	289	300		
Charter School				
Total ADA/Enrollment	289	300	96.3%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	287	298		
Charter School				
Total ADA/Enrollment	287	298	96.3%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

PROJECTIONS SHOW AN ATTENDANCE PERCENTAGE OF 96.3% WHICH IS LOWER THAN THE DISTRICT'S AVERAGE ATTENDANCE.

4. CRITERION: LCFF Revenue

STANDARD Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	3,691,520.00	3,718,918.00	.7%	Met
1st Subsequent Year (2026-27)	3,748,386.00	3,759,487.00	.3%	Met
2nd Subsequent Year (2027-28)	3,831,286.00	3,830,044.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	3,017,548.73	3,543,902.72	85.1%
Second Prior Year (2023-24)	2,837,421.66	3,535,590.20	80.3%
First Prior Year (2024-25)	2,921,477.01	3,939,643.13	74.2%
	Historical Average Ratio:		79.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.9% to 84.9%	74.9% to 84.9%	74.9% to 84.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)		
Current Year (2025-26)	3,183,519.00	3,931,728.00	81.0%	Met
1st Subsequent Year (2026-27)	3,216,698.00	3,975,890.00	80.9%	Met
2nd Subsequent Year (2027-28)	3,284,520.00	4,052,992.00	81.0%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6, CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	114,004.00	106,099.00	-6.9%	Yes
1st Subsequent Year (2026-27)	114,004.00	100,794.00	-11.6%	Yes
2nd Subsequent Year (2027-28)	114,004.00	95,755.00	-16.0%	Yes

Explanation:

(required if Yes)

Federal revenue is projected at a 5% decrease per the recommendation of the LCOE.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2025-26)	531,473.00	643,669.00	21.1%	Yes
1st Subsequent Year (2026-27)	531,473.00	536,018.00	.9%	No
2nd Subsequent Year (2027-28)	531,473.00	536,018.00	.9%	No

Explanation:

(required if Yes)

State revenue increased due to the SSPBBD grant and the LREB grant and are one-time funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2025-26)	201,940.00	201,940.00	0.0%	No
1st Subsequent Year (2026-27)	85,789.00	185,838.00	116.6%	Yes
2nd Subsequent Year (2027-28)	85,789.00	170,781.00	99.1%	Yes

Explanation:

(required if Yes)

Other local revenue is higher due to the SELPA contribution.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2025-26)	316,949.00	500,836.00	58.0%	Yes
1st Subsequent Year (2026-27)	296,825.00	338,421.00	14.0%	Yes
2nd Subsequent Year (2027-28)	531,123.00	338,421.00	-36.3%	Yes

Explanation:

(required if Yes)

Expenses are increased due to the bringing forward carryover balances.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2025-26)	632,427.00	774,442.00	22.5%	Yes
1st Subsequent Year (2026-27)	582,576.00	765,472.00	31.4%	Yes
2nd Subsequent Year (2027-28)	836,673.88	774,752.00	-7.4%	Yes

Explanation:

(required if Yes)

Expenses are increased due to the bringing forward carryover balances.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	847,417.00	951,708.00	12.3%	Not Met
1st Subsequent Year (2026-27)	731,266.00	822,650.00	12.5%	Not Met
2nd Subsequent Year (2027-28)	731,266.00	802,554.00	9.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	949,376.00	1,275,278.00	34.3%	Not Met
1st Subsequent Year (2026-27)	879,401.00	1,103,893.00	25.5%	Not Met
2nd Subsequent Year (2027-28)	1,367,796.88	1,113,173.00	-18.6%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Federal revenue is projected at a 5% decrease per the recommendation of the LCOE

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

State revenue increased due to the SSPBBD grant and the LREB grant and are one-time funds.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

Other local revenue is higher due to the SELPA contribution.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Expenses are increased due to the bringing forward carryover balances.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Expenses are increased due to the bringing forward carryover balances.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	145,719.72	194,909.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		193,016.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	21.7%	21.7%	14.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.2%	7.2%	4.8%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(327,866.00)	3,931,728.00	8.3%	Not Met
1st Subsequent Year (2026-27)	(331,459.00)	3,975,890.00	8.3%	Not Met
2nd Subsequent Year (2027-28)	(424,167.64)	4,052,992.00	10.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District will look at ways to reduce deficit spending.

9. CRITERION: Fund and Cash Balances

A FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance

General Fund

Projected Year Totals

Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	2,160,719.76	Met
1st Subsequent Year (2026-27)	1,394,837.76	Met
2nd Subsequent Year (2027-28)	756,870.76	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance

General Fund

Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	3,430,536.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available)	291	289	287
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,374,712.00	5,348,019.00	5,270,565.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,374,712.00	5,348,019.00	5,270,565.00

4	Reserve Standard Percentage Level	5%	5%	5%
5	Reserve Standard - by Percent (Line B3 times Line B4)	268,735.60	267,400.95	263,528.25
6	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7	District's Reserve Standard (Greater of Line B5 or Line B6)	268,735.60	267,400.95	263,528.25

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	895,786.00	891,337.00	492,342.76
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	268,736.00	267,401.00	263,528.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.22)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,164,521.78	1,158,738.00	755,870.76
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	21.67%	21.67%	14.34%
District's Reserve Standard (Section 10B, Line 7):	268,735.60	267,400.95	263,528.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d: all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(319,916.00)	(294,590.00)	-7.9%	(25,326.00)	Not Met
1st Subsequent Year (2026-27)	(342,916.00)	(294,590.00)	-14.1%	(48,326.00)	Not Met
2nd Subsequent Year (2027-28)	(357,973.00)	(380,753.00)	6.4%	22,780.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Transfers were reduced to reduce the balance in special education.

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

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S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

No

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred

since budget adoption?

N/A

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	1	General Fund	01	4,563
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Classified Retirement Incentive	1	General Fund	1	6,000
Certificated Retirement Incentive	1	General Fund	1	45,000
TOTAL:				55,563

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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(Required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2 OPEB Liabilities

- a Total OPEB liability
b OPEB plan(s) fiduciary net position (if applicable)
c Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
0.00	0.00

- d Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions

- a OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim

- b OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

- Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

0.00	0.00

- c Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

- Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

- d Number of retirees receiving OPEB benefits

- Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

4. Comments

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S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATAENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption
(Form 01CS, Item S7B) First Interim

b. Amount contributed (funded) for self-insurance programs

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4 Comments:

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S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements, and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	17.00	16.00	17.00	17.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	15.00	15.00	15.00	15.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the Interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6 Cost of a one percent increase in salary and statutory benefits

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

7 Amount included for any tentative salary schedule increases

--	--	--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Health and Welfare (H&W) Benefits

- 1 Are costs of H&W benefit changes included in the interim and MYPs?
- 2 Total cost of H&W benefits
- 3 Percent of H&W cost paid by employer
- 4 Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

- 1 Are step & column adjustments included in the interim and MYPs?
- 2 Cost of step & column adjustments
- 3 Percent change in step & column over prior year

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

Classified (Non-management) Attrition (layoffs and retirements)

- 1 Are savings from attrition included in the interim and MYPs?
- 2 Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	4.00	4.00	3.00	3.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATAENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
- ---

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
Projected Totals 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)

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

First Interim
Actuals to Date 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)

WWC - 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)

First Interim
Board Approved Operating 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)

First Interim
Original 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)

WWC - 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)

NOTIFICATION OF BOARD APPROVAL
OF
BUDGET/CASH TRANSFERS
Resolution #26-07

Following the provisions of California Education Code section 42600, this constitutes official notification that the Budget Transfers enumerated below have been approved by resolution of the Janesville School District Board of Trustees at the meeting held on December 16, 2025.

The approval of this resolution is recorded in the Board minutes dated December 16, 2025.

Signed: _____ Date: _____

Fund	Transfer Number	Transfer Date
01-0000	260001	12-11-25
01-0800		
01-1100		
01-1400		
01-2600		
01-3010		
01-4035		
01-5810		
01-6019		
01-6266		
01-6300		
01-6500		
01-6547		
01-6762		
01-6770		
01-7028		
01-7029		
01-7032		
01-7415		
01-7435		
01-8150		
13-5310		

Attached: Copies of the “instaprint” for each transfer listed above, also a copy of the budget transfer request materials in addition to the above that were presented to the governing board for approval.

ACCOUNT CLASSIFICATIONS SELECTED				FIELD RANGES SELECTED	
Fd-Resc-Y-Objt-Goal-Func-Sch-DD				FI	RANGE

1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									

SORT / SELECTION CRITERIA:

Update Mode: Report & Update
Auto Balance: Balance all Transfers
Number of transactions per transfer: 500
Transaction Date: 12/11/2025
Budget Development Year: 2026
Budget Development Model: 01
General Ledger Year: 2026
Balance Object: 9999
Transfers per Fund/Sub Fund: Any number of Balance sheet combo's on a
Transfer Status: All Transfers added as Unapproved
Transfer Description: 25/26 FIRST INTERIM
Transfer Threshold: 00.00%
Transfer Rounding Rules: No rounding
Create accounts not in GLDSYS: Yes
Zero GL accounts not found in BDEVOL: No

Trans No	Line	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	Budget	Transfer Amount		Credit
				Working	Debit	
260001	1	01-0000-0-1100-1110-1000-000-00	429,133.00	781,928.00	352,795.00	
	2	01-0000-0-1100-1110-1007-000-00	20,815.00	11,720.00		9,095.00
	3	01-0000-0-2100-1110-1000-000-00	163,616.00	152,475.00		11,141.00
	4	01-0000-0-3101-1110-1000-000-00	81,964.00	140,676.00	58,712.00	
	5	01-0000-0-3101-1110-1007-000-00	3,976.00	2,239.00		1,737.00
	6	01-0000-0-3102-1110-1000-000-00	307.00			307.00
	7	01-0000-0-3202-1110-1000-000-00	46,930.00	44,250.00		2,680.00
	8	01-0000-0-3301-1110-1000-000-00	6,127.00	11,161.00	5,034.00	
	9	01-0000-0-3301-1110-1007-000-00	302.00	170.00		132.00
	10	01-0000-0-3302-1110-1000-000-00	12,800.00	12,047.00		753.00
	11	01-0000-0-3401-1110-1000-000-00	81,800.00	155,420.00	73,620.00	
	12	01-0000-0-3501-1110-1000-000-00	2,146.00	3,910.00	1,764.00	
	13	01-0000-0-3501-1110-1007-000-00	104.00	59.00		45.00
	14	01-0000-0-3502-1110-1000-000-00	843.00	787.00		56.00
	15	01-0000-0-3601-0000-7150-000-00	1,334.00	1,390.00	56.00	
	16	01-0000-0-3601-1110-1000-000-00	13,142.00	24,944.00	11,802.00	
	17	01-0000-0-3601-1110-1001-000-00	1,531.00	1,595.00	64.00	
	18	01-0000-0-3601-1110-1007-000-00	637.00	374.00		263.00
	19	01-0000-0-3601-1110-2700-000-00	3,309.00	3,447.00	138.00	
	20	01-0000-0-3601-1110-4100-000-00	16.00	17.00	1.00	
	21	01-0000-0-3601-3300-1006-000-00	536.00	558.00	22.00	
	22	01-0000-0-3602-0000-2700-000-00	2,321.00	2,418.00	97.00	
	23	01-0000-0-3602-0000-2701-000-00	46.00	48.00	2.00	
	24	01-0000-0-3602-0000-3140-000-00	1,123.00	1,170.00	47.00	
	25	01-0000-0-3602-0000-7110-000-00	153.00	160.00	7.00	
	26	01-0000-0-3602-0000-7200-000-00	722.00	753.00	31.00	
	27	01-0000-0-3602-0000-7300-000-00	2,807.00	2,924.00	117.00	
	28	01-0000-0-3602-0000-7360-000-00	61.00	64.00	3.00	
	29	01-0000-0-3602-0000-8200-000-00	2,875.00	2,995.00	120.00	
	30	01-0000-0-3602-0000-8201-000-00	306.00	319.00	13.00	
	31	01-0000-0-3602-1110-1000-000-00	5,164.00	5,024.00		140.00
	32	01-0000-0-3602-1110-1001-000-00	674.00	702.00	28.00	
	33	01-0000-0-3602-1110-2420-000-00	1,383.00	1,440.00	57.00	
	34	01-0000-0-3602-1110-2495-000-00	77.00	80.00	3.00	
	35	01-0000-0-3602-1110-4100-000-00	97.00	101.00	4.00	
	36	01-0000-0-3901-1110-1000-000-00	45,000.00			45,000.00
	37	01-0000-0-4300-1110-1000-000-00	86,425.00	101,000.00	14,575.00	
	38	01-0000-0-5450-0000-7200-000-00	100,585.00	78,000.00		22,585.00
	39	01-0000-0-5600-0000-7200-000-00	30,000.00	15,000.00		15,000.00
	40	01-0000-0-6400-0000-3600-000-00	50,000.00	100,000.00	50,000.00	
	41	01-0000-0-7310-0000-7210-000-00	43,458.00	18,026.00		25,432.00
	42	01-0000-0-7350-0000-7210-000-00	7,347.00	6,998.00	349.00	
	43	01-0000-0-8011-0000-0000-000-00	2,291,134.00	2,720,173.00		429,039.00
	44	01-0000-0-8021-0000-0000-000-00	5,034.00	5,163.00		129.00
	45	01-0000-0-8022-0000-0000-000-00	2,379.00	2,622.00		243.00
	46	01-0000-0-8041-0000-0000-000-00	364,904.00	351,622.00		
	47	01-0000-0-8042-0000-0000-000-00	22,386.00	22,278.00		
	48	01-0000-0-8043-0000-0000-000-00	370.00	119.00		
	49	01-0000-0-8044-0000-0000-000-00	12,593.00	8,729.00		
	50	01-0000-0-8980-0000-0000-000-00	626,741.00	652,067.00		
	51	01-0800-0-1100-1110-1000-000-00	71,982.00	63,424.00		8,558.00
	52	01-0800-0-1200-1110-3110-000-00	42,799.00	44,778.00	1,979.00	
	53	01-0800-0-2100-1110-1000-000-00	18,372.00	24,203.00	5,831.00	
	54	01-0800-0-3101-1110-1000-000-00	13,749.00	12,114.00		1,635.00

Trans No	Line	Fd	Resc-Y	Objt-Goal-Func-Sch-DD	Budget	Transfer Amount		Credit
						Working	Debit	
260001	55	01	0800-0-3101-1110-3110-000-00	8,175.00				8,175.00
	56	01	0800-0-3202-1110-1000-000-00	5,162.00				
	57	01	0800-0-3301-1110-1000-000-00	1,044.00		6,801.00	1,639.00	
	58	01	0800-0-3301-1110-3110-000-00	621.00		920.00		124.00
	59	01	0800-0-3302-1110-1000-000-00	1,405.00		649.00	28.00	
	60	01	0800-0-3401-1110-3110-000-00	16,360.00		1,852.00	447.00	
	61	01	0800-0-3402-0000-3600-000-00	16,000.00		11,452.00		4,908.00
	62	01	0800-0-3501-1110-1000-000-00	360.00		32,000.00	16,000.00	
	63	01	0800-0-3501-1110-3110-000-00	214.00		317.00		43.00
	64	01	0800-0-3502-1110-1000-000-00	92.00		224.00	10.00	
	65	01	0800-0-3601-1110-1000-000-00	2,204.00		121.00	29.00	
	66	01	0800-0-3601-1110-3110-000-00	1,311.00		2,023.00		181.00
	67	01	0800-0-3601-1110-4900-000-00	33.00		1,428.00	117.00	
	68	01	0800-0-3602-0000-3600-000-00	1,270.00		34.00	1.00	
	69	01	0800-0-3602-1110-1000-000-00	563.00		1,323.00	53.00	
	70	01	0800-0-4300-0000-3600-000-00	23,302.00		772.00	209.00	
	71	01	0800-0-4300-1110-1000-000-00	20,518.00				23,302.00
	72	01	0800-0-5600-0000-3600-000-00	12,000.00		40,518.00	20,000.00	
	73	01	1100-0-5800-1110-1000-000-00	15,000.00				12,000.00
	74	01	1100-0-8560-0000-0000-000-00	55,930.00		7,180.00		7,820.00
	75	01	1400-0-1100-1110-1000-000-00	708,454.00		52,910.00	3,020.00	
	76	01	1400-0-3101-1110-1000-000-00	135,315.00		402,670.00		305,784.00
	77	01	1400-0-3301-1110-1000-000-00	10,184.00		76,910.00		58,405.00
	78	01	1400-0-3401-1110-1000-000-00	130,880.00		5,831.00		4,353.00
	79	01	1400-0-3501-1110-1000-000-00	3,542.00		73,620.00		57,260.00
	80	01	1400-0-3601-1110-1000-000-00	21,696.00		2,013.00		1,529.00
	81	01	1400-0-4300-1110-1000-000-00	10,047.00		12,846.00		8,850.00
	82	01	1400-0-8012-0000-0000-000-00	1,020,118.00		6,924.00		3,123.00
	83	01	2600-0-3601-1110-1000-000-00	393.00		580,814.00	439,304.00	
	84	01	2600-0-3601-1110-1007-000-00	1,088.00		410.00	17.00	
	85	01	2600-0-3602-1110-1007-000-00	475.00		1,133.00	45.00	
	86	01	2600-0-4300-1110-1000-000-00	46,351.00		495.00	20.00	
	87	01	2600-0-5800-1110-1000-000-00	100,000.00		30,610.00		15,741.00
	88	01	2600-0-7310-0000-7210-000-00	13,319.00		57,266.00		42,734.00
	89	01	2600-0-8590-0000-0000-000-00	140,775.00				13,319.00
	90	01	3010-0-2100-1360-1000-000-00	28,682.00		169,596.00		28,821.00
	91	01	3010-0-3202-1360-1000-000-00	8,060.00		34,976.00	6,294.00	
	92	01	3010-0-3302-1360-1000-000-00	2,194.00		9,828.00	1,768.00	
	93	01	3010-0-3502-1360-1000-000-00	143.00		2,676.00	482.00	
	94	01	3010-0-3601-1360-1000-000-00	15.00		175.00	32.00	
	95	01	3010-0-3602-1360-1000-000-00	878.00		16.00	1.00	
	96	01	3010-0-4300-1110-2495-000-00	20,487.00		1,116.00	238.00	
	97	01	3010-0-5800-1350-1000-000-00	1,700.00		20,014.00		473.00
	98	01	3010-0-7310-0000-7210-000-00	3,679.00		1,473.00		227.00
	99	01	3010-0-8290-0000-0000-000-00	66,664.00		4,152.00	473.00	
	100	01	4035-0-5200-1110-1000-000-00	8,574.00		75,252.00		8,588.00
	101	01	4035-0-7310-0000-7210-000-00	501.00		7,929.00		645.00
	102	01	4035-0-8290-0000-0000-000-00	9,075.00		463.00		38.00
	103	01	5810-0-3602-1110-1000-000-00	131.00		8,392.00	683.00	
	104	01	5810-0-5900-0000-2700-000-00	5,312.00		137.00	6.00	
	105	01	6019-0-1100-1110-1000-000-00	45,406.00		5,306.00		6.00
	106	01	6019-0-3201-1110-1000-000-00	12,759.00				45,406.00
	107	01	6019-0-3301-1110-1000-000-00	658.00				12,759.00
	108	01	6019-0-3401-1110-1000-000-00	16,360.00				658.00

*New

*New

*New

Trans No	Line	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	Transfer Amount		Credit
			Working	Debit	
260001	109	01-6019-0-3501-1110-1000-000-00	227.00		227.00 *New
	110	01-6019-0-3601-1110-1000-000-00	1,391.00		1,391.00 *New
	111	01-6019-0-4300-1110-1000-000-00	10,334.00		10,334.00 *New
	112	01-6019-0-7310-0000-7210-000-00	5,089.00		5,089.00 *New
	113	01-6019-0-8590-0000-0000-000-00	92,224.00		
	114	01-6266-0-1100-1110-1000-000-00	20,000.00		20,000.00
	115	01-6266-0-2100-1110-1000-000-00	10,000.00		10,000.00 *New
	116	01-6266-0-3101-1110-1000-000-00	3,820.00		3,820.00
	117	01-6266-0-3202-1110-1000-000-00	2,810.00		2,810.00 *New
	118	01-6266-0-3301-1110-1000-000-00	290.00		290.00
	119	01-6266-0-3302-1110-1000-000-00	765.00		765.00 *New
	120	01-6266-0-3501-1110-1000-000-00	100.00		100.00
	121	01-6266-0-3502-1110-1000-000-00	50.00		50.00 *New
	122	01-6266-0-3601-1110-1000-000-00	612.00		612.00
	123	01-6266-0-3602-1110-1000-000-00	306.00		306.00 *New
	124	01-6266-0-4300-1110-1000-000-00	12,759.00		12,759.00 *New
	125	01-6266-0-5200-1110-1000-000-00	20,000.00		20,000.00
	126	01-6266-0-7310-0000-7210-000-00	4,177.00		4,177.00 *New
	127	01-6300-0-4100-1110-1000-000-00	24,138.00		24,138.00
	128	01-6300-0-8560-0000-0000-000-00	24,138.00		24,138.00
	129	01-6500-0-2100-5760-1190-000-00	75,420.00		75,420.00
	130	01-6500-0-3202-5760-1190-000-00	21,193.00		21,193.00
	131	01-6500-0-3302-5760-1190-000-00	5,770.00		5,770.00
	132	01-6500-0-3502-5760-1190-000-00	377.00		377.00
	133	01-6500-0-3601-5760-1190-000-00	2,959.00		2,959.00
	134	01-6500-0-3601-5760-1191-000-00	153.00		153.00
	135	01-6500-0-3602-5760-1190-000-00	2,310.00		2,310.00
	136	01-6500-0-3602-5760-1191-000-00	184.00		184.00
	137	01-6500-0-7310-5001-7210-000-00	15,325.00		15,325.00
	138	01-6500-0-8980-5001-0000-000-00	99,681.00		99,681.00
	139	01-6547-0-5800-1110-1000-000-00	32,321.00		32,321.00
	140	01-6547-0-8590-0000-0000-000-00	35,000.00		35,000.00
	141	01-6762-0-4300-1110-1000-000-00	24,322.00		24,322.00
	142	01-6770-0-2100-1110-1000-000-00	6,834.00		6,834.00
	143	01-6770-0-3202-1110-1000-000-00	1,861.00		1,861.00
	144	01-6770-0-3302-1110-1000-000-00	122.00		122.00
	145	01-6770-0-3502-1110-1000-000-00	745.00		745.00
	146	01-6770-0-3602-1110-1000-000-00	17,745.00		17,745.00
	147	01-6770-0-4300-1110-1000-000-00	517.00		517.00 *New
	148	01-6770-0-7310-0000-7210-000-00	52,146.00		52,146.00
	149	01-6770-0-8590-0000-0000-000-00	8,708.00		8,708.00
	150	01-7028-0-4300-0000-3700-000-00	5,991.00		5,991.00 *New
	151	01-7029-0-4300-0000-3700-000-00	75,000.00		75,000.00
	152	01-7032-0-4300-0000-3700-000-00	46,707.00		46,707.00
	153	01-7032-0-6400-0000-3700-000-00	948.00		948.00
	154	01-7415-0-3602-0000-7200-000-00	14,576.00		14,576.00
	155	01-7435-0-4300-1110-1000-000-00	851.00		851.00 *New
	156	01-7435-0-7310-0000-7210-000-00	15,427.00		15,427.00
	157	01-7435-0-8590-0000-0000-000-00	2,546.00		2,546.00
	158	01-8150-0-3602-0000-8110-000-00	30,000.00		30,000.00
	159	01-8150-0-4300-0000-8200-000-00	194,909.00		194,909.00
	160	01-8150-0-8980-0000-0000-000-00	1,812.00		1,812.00
	161	13-5310-0-3602-0000-3700-000-00	77.00		77.00
	162	13-5310-0-3602-0000-3701-000-00			

Trans No	Line	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	Budget	Working	Transfer Amount	Debit	Credit
260001	163	13-5310-0-7350-0000-7210-000-00	7,347.00	6,998.00			
	164	01-0000-0-9999-0000-0000-000-00					349.00
	165	01-0800-0-9999-0000-0000-000-00				12,583.00	99,379.00
	166	01-1100-0-9999-0000-0000-000-00				4,800.00	
	167	01-1400-0-9999-0000-0000-000-00					
	168	01-2600-0-9999-0000-0000-000-00				100,533.00	
	169	01-3010-0-9999-0000-0000-000-00					
	170	01-4035-0-9999-0000-0000-000-00					
	171	01-5810-0-9999-0000-0000-000-00					
	172	01-6019-0-9999-0000-0000-000-00					
	173	01-6266-0-9999-0000-0000-000-00				75,689.00	
	174	01-6300-0-9999-0000-0000-000-00					
	175	01-6500-0-9999-0000-0000-000-00				61,914.00	
	176	01-6547-0-9999-0000-0000-000-00					
	177	01-6762-0-9999-0000-0000-000-00					
	178	01-6770-0-9999-0000-0000-000-00				35,000.00	
	179	01-7028-0-9999-0000-0000-000-00					
	180	01-7029-0-9999-0000-0000-000-00				8,708.00	
	181	01-7032-0-9999-0000-0000-000-00				5,991.00	
	182	01-7415-0-9999-0000-0000-000-00				121,707.00	
	183	01-7435-0-9999-0000-0000-000-00					39.00
	184	01-8150-0-9999-0000-0000-000-00					
	185	13-5310-0-9999-0000-0000-000-00					
Grand Total of All Transfers:			7,190,257.00	6,599,102.00	1,706,522.00	1,706,522.00	
			7,190,257.00	6,599,102.00	1,706,522.00	1,706,522.00	

JANESVILLE UNION ELEMENTARY SCHOOL | 2025-2026 CALENDAR

JULY 2025						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

04 Independence Day

JANUARY 2026						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

12/22-1/2 Winter Break
 01 New Year's Day
 07 Staff Dev – Min Day
 19 Martin Luther King Day
 21 Staff Dev – Min Day
 23 End of 2nd Qtr (48 days)

19 days

AUGUST 2025						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4-13 Floating Teacher Work Days
 14-17 Teacher Work Days
 18 First Day of School
 18-22 Minimum Days

10 days

FEBRUARY 2026						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

04 Conferences – Min Day
 09 Lincoln's Birthday
 11 All Staff Mtg. – Min Day
 16 Presidents' Day
 25 Staff Dev – Min Day

18 days

SEPTEMBER 2025						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

01 Labor Day
 03 Back to School Night-Min Day
 17 Staff Dev – Min Day
 22 In-Service Day No School (Staff Work Day)

20 days

MARCH 2026						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

11 Staff Dev – Min Day
 25 Staff Dev – Min Day
 27 End of 3rd Qtr (43 days)

22 days

OCTOBER 2025						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

01 Staff Dev – Min Day
 13 Columbus Day
 15 All Staff Mtg. – Min Day
 24 End of 1st Qtr. (47 Days)
 29 Staff Dev – Min Day

22 days

APRIL 2026						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

03 Minimum Day
 05 Easter Sunday
 6-10 Spring Break*
 15 Staff Dev – Min Day
 29 Staff Dev – Min Day
 *Includes 1 floating holiday for 12 month employees

17 days

NOVEMBER 2025						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

05 Staff Dev – Min Day
 11 Veterans Day
 17-21 Conferences – Min Day
 24-28 Thanksgiving Break
 27 Thanksgiving Day
 28 CSEA Observed Holiday

14 days

MAY 2026						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

06 All Staff Mtg. – Min Day
 20 Staff Dev – Min Day
 22 Snow Day
 25 Memorial Day

19 days

DECEMBER 2025						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

10 Staff Dev – Min Day
 19 Minimum Day
 19 Winter Program
 22-1/2 Winter Break
 25 Christmas Day

15 days

JUNE 2026						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

2-4 Minimum Days
 04 Graduation @ 7 pm
 04 Last Day of School (Min Day)
 04 End of 4th Qtr (42 days)
 05 Floating Teacher Work Day
 19 Juneteenth Holiday for eligible employees

180 Day Calendar

4 days

CSBA POLICY GUIDE SHEET
November 2025

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes and minor revisions have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 1000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended for timeliness, organization, and to add a reference to Board Bylaw 9005 - Governance Standards.

Board Policy 1114 - District-Sponsored Social Media

Policy updated in conjunction with the accompanying administrative, with minor revisions.

Administrative Regulation 1114 - District-Sponsored Social Media

Regulation updated to reflect **NEW LAW (AB 2481, 2024)** which (1) requires, beginning January 1, 2026, a large social media platform, as defined, to create a process to verify certain individuals as "verified reporters," including a school principal and other district leaders, and to create a process by which a verified reporter can make a report of a social media-related threat or a violation of the platform's terms of service that poses a risk or a severe risk to the health and safety of a minor in the verified reporter's opinion, (2) directs each school principal, or an individual in a position of similar responsibility, to register as a verified reporter with each large social media platform on which the applicable school has an account when directed by the Superintendent or designee, and (3) directs a verified reporter to inform the Superintendent or designee of a social media-related threat or a violation of a social media platform's terms of service that, in the opinion of the reporter, poses a risk or severe risk to the health and safety of a minor who the reporter knows is enrolled in the reporter's school and report the threat or violation via the process created by the applicable social media platform. Additionally, regulation updated to reference "www.stopbullying.gov", which provides information from various government agencies related to bullying and includes a list of online platforms, with links, for the reporting of cyberbullying which violates the terms of service established by the online platforms. In addition, regulation updated to reflect **NEW LAW (AB 1785, 2024)** which expands the prohibition for districts to publicly post specified information of an elected or appointed official on the internet, without first obtaining the written permission of that individual, to include the name and assessor parcel number associated with the official's home address.

Board Policy 2120 - Superintendent Recruitment and Selection

Policy updated to reference CSBA's, "California Consultants and Leadership" search services, which provides guidance to districts recruiting and selecting a Superintendent. Additionally, policy updated to remove from the list related to the Governing Board's search and selection process items which are rarely carried out by the Board, and to add duties that a professional advisor may facilitate. In addition, policy updated to clarify material related to discussing, negotiating, and voting on the Superintendent's contract. Policy also updated to reflect **NEW LAW (SB 521, 2025)**, which prohibits the employment of a person as Superintendent if within the past five years the candidate was convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee.

Administrative Regulation 3311.3 - Design-Build Contracts

Regulation updated to reflect **NEW LAW (SB 956, 2024)** which extends indefinitely the authorization to enter into a design-build contract for a public works project in excess of \$1,000,000. Additionally, regulation updated to add objective criteria for awarding a design-build contract, including the minimum factors of price, technical design and construction experience, and life-cycle costs over 15 years or more. In addition, regulation updated to clarify which occupations are subject to the 30 percent threshold for a skilled and trained workforce.

Board Policy 3470 - Debt Issuance and Management

Policy updated to (1) add communication to the public to the list of debt issuance program activities that the Superintendent administers and coordinates, (2) remove reference to Qualified Zone Academy Bonds which are no longer authorized to be issued, (3) add types of temporary borrowing or short-term transfers to the list of potential financing sources for the district, (4) add that the method of sale for any district-issued debt be the most cost-effective, (5) add that before any sale of bonds, the Governing Board adopt a resolution stating the Board's express approval of the method of sale and a statement of the reasons for the method of sale selected, and (6) include additional information regarding the report to the California Debt Investment and Advisory Commission, which the district is required to submit annually following a bond issuance.

Board Policy 4000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended to (1) clarify that it is the academic achievement, personal growth, and well-being of district students, in addition to the success of district programs, that hinges on district personnel, and (2) reflect The California Labor Management Initiative's, "Resource Guidebook: Building Partnerships to Create Great Public Schools," which provides guidance to support education leaders in developing labor-management partnerships that benefit students, staff, and the community.

Board Policy 5000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended for timeliness, to include material related to school safety, and to reference applicable related Board policies and administrative regulations.

Board Policy 5020 - Parent Rights and Responsibilities

Policy updated to more closely align with law the Governing Board's belief that the district's relationship with parents/guardians is one of mutual support and respect, and that the partnership with parents/guardians is specific to their children. Additionally, policy updated to clarify that the notification parents/guardians receive regarding their rights, includes, but is not limited to, rights under the Family Educational Rights and Privacy Act (FERPA), in accordance with Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications. In addition, policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Policy also updated to include that the Superintendent or designee may establish a parent center at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of and participation in their children's educational programs.

Administrative Regulation 5020 - Parent Rights and Responsibilities

Regulation updated to add that parent/guardian rights include notification of the opportunity to opt their child out of certain instruction, as required by state law, and **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Additionally, regulation updated to clarify that parents/guardians have the right to receive notice and information about and to opt out of (1) any psychological testing involving their child and (2) any assessment, analysis, evaluation, or monitoring of the quality or character of the student's home life. In addition, regulation updated to add that (1) parents/guardians of English learners be given any required written notification in English and the student's home language, and (2) that the rights of parents/guardians be exercised in accordance with applicable Board policy and administrative regulation. Regulation also updated to expand that parents/guardians may support the learning environment of their child by monitoring and prohibiting or regulating the use of social media and other forms of online entertainment viewed by their child.

Board Policy 5117 - Interdistrict Attendance

Policy updated to clarify that the Board policy and accompanying administrative regulation apply to students transferring into and out of the district. Additionally, policy updated to reflect **NEW LAW (SB 897, 2024)** which (1) extends the school district of choice program indefinitely, (2) requires the accounting of requests for district of choice transfers to include foster youth and student experiencing homelessness status, and (3) provides that compliance of all provisions of a district's school district of choice program are subject to the annual district audit required by law.

Administrative Regulation 5117 - Interdistrict Attendance

Regulation updated to reflect **NEW LAW (SB 897, 2024)** which (1) expands the prohibition for school districts of choice from targeting communications regarding a school district of choice program to include individual parents/guardians or residential neighborhoods on the basis of a student's proficiency in English, family income, or any of the individual characteristics set forth in Education Code 200, (2) requires, the district to, by January 15, notify the district of residence of the number and names of students from the district of residence, by school and grade level, requesting to be transferred for the following school year, (3) prohibits rejecting the transfer of a foster youth or student experiencing homelessness, in addition to a student with a disability or an English learner, based on the transfer requiring the district to create a new program to serve that student, (4) expands second priority for transfer under the school district of choice program to include foster youth and students experiencing homelessness, (5) expands the required notification to parents/guardians when the number of students requesting to transfer exceeds the district's capacity to include that the number of students exceeds the specific school or program to which the student applied, (6) requires the district to respond to a request from the county office of education to provide data regarding the number of students transferring into the district, (7) expands the authorization for a district of residence to limit the number of students who transfer out of the district in a fiscal year if the most recent budget certification completed by the County Superintendent of Schools is a qualified status, and (8) requires the district of residence to, by February 15, notify the district of choice of the total number and names of students requesting to be transferred that exceed the number of students for which the district of residence is authorized to limit the transfer.

Board Policy 5138 - Conflict Resolution/Peer Mediation

Policy updated to clarify the distinction between students providing peer mediation and those receiving it. Additionally, policy updated to include, in the development of a conflict resolution and/or peer mediation program (1) the expectation for confidentiality regarding who participated, what was discussed, and how any conflict was resolved, and (2) the selection of and requirements to train as a peer mediator.

Board Policy 6020 - Parent Involvement

Policy updated to reference the U.S. Department of Education's June 2025 Dear Colleague Letter which provides school choice guidance and explains how states can use federal funds to both expand education choice and turn around underperforming schools. Additionally, policy updated to ensure compliance with the California Department of Education's federal program monitoring instrument. In addition, policy updated to add material related to the establishment and convening of a parent advisory committee (PAC) and, as applicable, an English learner parent advisory committee (ELPAC), which was moved from the accompanying administrative regulation, as it is more appropriately placed in Board policy. Policy also updated to add that the Superintendent or designee annually attend a regular meeting of the PAC or ELPAC, if applicable.

Administrative Regulation 6020 - Parent Involvement

Regulation updated to ensure compliance with the California Department of Education's Federal Program Monitoring. Additionally, regulation updated to delete material related to the establishment and convening of a parent advisory committee and, as applicable, an English learner parent advisory committee, which was moved to the accompanying Board policy for more appropriate placement. In addition, regulation updated to include that (1) the district may utilize department leaders and district instructional coaches to provide parent/guardian training on topics that include, English language development, state academic standards and assessments, and specific strategies to support the student in the home, and (2) the Superintendent or designee

may utilize professional development sessions to train teachers, administrators, and staff on ways to effectively engage parents/guardians, with each school site sharing best practices that others may learn from.

Board Policy 6143 - Courses of Study

Policy updated to clarify, in accordance with various provisions of state and federal law and related court cases, the actual or perceived characteristics of an individual or group that may serve as a basis for unlawful discrimination in education programs and activities, and reflect **NEW LAW (SB 1137, 2024)** which provides that prohibited discrimination includes discrimination not just because of one protected class under state law, but also because of the combination of two or more protected bases. Additionally, policy updated to clarify that the Governing Board adopt a course of study for elementary and secondary grades that, in addition to preparing students for the next level of study and/or employment, includes all required instructional content. In addition, policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children.

Administrative Regulation 6143 - Courses of Study

Regulation updated to include, in the courses of study for grades 1-6 (1) instruction in cursive and joined italics, (2) Spanish colonization of California and the Gold Rush Era, including the treatment and perspectives of Native Americans during those periods, as required by **NEW LAW (AB 1821, 2024)**, (3) the causes and effects of climate change and the methods to mitigate climate change, and (4) prenatal care for pregnant women. Additionally, regulation updated to include, in the courses of study for grades 7-12 (1) personal financial literacy, as required by **NEW LAW (AB 1871, 2024)**, (2) to the extent instruction is provided on the Spanish colonization of California or the Gold Rush Era, the treatment and perspectives of Native Americans during those periods, as required by **NEW LAW (AB 1821, 2024)**, (3) the causes and effects of climate change and the methods to mitigate and adapt to climate change, (4) starting with the 2026-27 school year for districts that require a course in health education for high school graduation, the dangers associated with fentanyl use, as required by **NEW LAW (AB 2429, 2024)**, and (5) commencing in the 2027-28 school year, a one-semester course in personal finance. In addition, regulation updated to add how a one-semester course in Ethnic studies may be fulfilled. Regulation also updated to reflect **NEW LAW (SB 153, 2024)** which (1) requires at the beginning of each school year, the Superintendent to provide written notice to parents/guardians of students in grades 9-12 that includes a separate and distinct disclosure that data may be shared with the California College Guidance Initiative (CCGI) to provide students and their parents/guardians with direct access to online tools and resources for college and career planning, and contact information for the CaliforniaColleges.edu platform in order to access resources that help students and their parents/guardians learn about college admissions requirements, and (2) requires districts to advise each student in grade 11 to complete the grade 11 financial aid lessons on the CCGI's CaliforniaColleges.edu platform and submit student transcript information to the CCGI for students in grades 9-12. Additionally, regulation updated to reflect **NEW LAW (AB 2165, 2024)** which requires a district to provide the student and the student's parent/guardian with specified information before being exempted from the requirement to complete a Free Application for Federal Student Aid and/or the California Dream Act Application. In addition, regulation updated to reflect **NEW LAW (AB 123, 2025)** which requires a district to provide each student in grade 12, and if applicable, the student's parent/guardian, with information about, and potential eligibility for, the California Kids Investment and Development Savings Program.

Board Policy 7000 - Concepts and Roles

Policy updated as part of CSBA's process to regularly review policy documents that otherwise would not be revised, due to no applicable changes to law, regulations, new guidance, or other directives, and amended to clarify that (1) one of the major responsibilities of the Governing Board, in addition to providing healthful, safe and adequate facilities that enhance the instructional program, is to provide facilities that align with the needs of the district, and (2) in some instances, the best use of facilities may be reuse by a third party, and in other instances, may be lease or sale. Additionally, policy updated to clarify that, in order to plan for long-range facilities needs, the Superintendent or designee may develop, for Board approval, a school facilities master plan in accordance with Board Policy 7110 - Facilities Master Plan and that, in accordance with the plan, the Board will (1) select and purchase school sites for future expansion, as needed, and facilities for new school sites or other district use, (2) sell or lease facilities, including joint occupancy or joint use, when no other better use is identified, (3) authorize the use of school facilities by district residents and community groups, and (4), consider the use of district property for workforce housing.

Board Policy 7131 - Relations with Local Agencies

Policy updated to add that (1) the Governing Board is required to meet with appropriate local agency recreation and park authorities to review possible methods of coordinating the planning, design, and construction of new school facilities and school sites, or major additions to existing school facilities and recreation and park facilities in the community, and (2) the district is required to recommend measures for inclusion in the city/county general plan to ensure the availability of adequate school facilities to address a new development. Additionally, policy updated to clarify material related to development within the district, including that in order to adequately mitigate additional students generated by such development, the Board may make certain findings required by law and that upon such findings, notify the city council or county board of supervisors. In addition, policy updated to add material related to a district workforce housing development.

Board Bylaw 9310 - Board Policies

Bylaw updated to reflect current Board policy development and adoption process practice. Additionally, bylaw updated to include new "Definitions" section which more clearly defines the use of "Board policy," "Board bylaw," and "administrative regulation." In addition, bylaw updated to add section headers to differentiate between the development and adoption of Board policies versus administrative regulations. Bylaw also updated to delete the section "Monitoring and Evaluation" and include that content in the new "Board Policy Development and Adoption" section.

Board Bylaw 9321 - Closed Session

Bylaw updated to add (1) that public comment is required to occur prior to closed session, and (2) that a copy of a document that becomes public after action was taken during closed session be provided to any person who has made a standing request for all documentation as part of a request for notice of meeting, in addition to providing such document to any person present at the conclusion of the closed session who has submitted a written request. Additionally, bylaw updated to reflect **NEW ATTORNEY GENERAL OPINION** which states that only a person with "an official or essential role to play in a particular closed session" agenda item may attend closed session for that particular item, and to add new section "Attendance in Closed Session" to address who is permitted to attend a particular closed session item. In addition, bylaw updated to clarify that for purposes of a closed session agenda item on personnel matters that "employee" includes an officer or independent contractor who functions as an officer or employee but excludes Governing Board members and other independent contractors. Bylaw also updated to clarify that disclosure of an approved agreement concluding labor negotiations identify the item approved and the other parties to the negotiation. Additionally, bylaw updated to reflect **NEW LAW (SB 1445, 2024)** which authorizes the Board to allow student board members to make restorative justice recommendations that would be considered in closed session expulsion hearings. In addition, bylaw updated to reflect **NEW LAW (AB 2715, 2024)** which authorizes the Board to hold a closed session with additional types of law enforcement or security personnel and to hold a closed session on a threat to critical infrastructure controls or critical infrastructure information.

Exhibit(1) 9321 - Closed Session

Exhibit updated in conjunction with the accompanying bylaw, with minor revisions.

Exhibit(2) 9321 - Closed Session

Exhibit updated in conjunction with the accompanying bylaw, with minor revisions.

