

REGULAR MEETING OF THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

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

Tuesday, September 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. APPROVAL OF AGENDA (Action)

V. 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.

VI. ADJOURNMENT TO CLOSED SESSION (Procedural)

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

- A. Public Employee Discipline/Dismissal/Release/Complaint (Pursuant to Government Code § 54957).
- B. Conference with Labor Negotiator (Pursuant to Government Code § 54957.6).
- C. Public Employee Performance Evaluation – Superintendent/Principal (Pursuant to Government Code §54957).
- D. Conference with Legal Counsel – Anticipated Litigation (Pursuant to Government Code §54956.9): One case.

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

VIII. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)

V. DISCUSSION REGARDING PROVISIONAL APPOINTMENT TO THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES:

- A. Review of Written Statement(s) Regarding Interest/Qualifications
- B. Interview Candidate(s)

VI. CONSIDERATION OF APPROVAL OF ONE (1) PROVISIONAL APPOINTMENT TO FILL THE VACANCY FOR THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

VII. OATH OF OFFICE AND SEATING OF BOARD MEMBER FOR THE JANESVILLE UNION SCHOOL DISTRICT

IX. 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.

X. REPORTS (Informational):

- A. Student Council Report
- B. Janesville Teachers' Association (JTA) Report
- C. California School Employees' Association (CSEA) Report
- D. School Site Council (SSC) Report
- E. Superintendent Report
 - i. Enrollment
- F. Board Report

XI. 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, August 19, 2025
2. June & August 2025 Warrants
3. August Cash Flow/Payroll
4. Open Purchase Orders
5. Fundraiser Request from the Class of 2026
6. Resolution #26-02 Gann Limit Calculation
7. Resolution #26-03 Education Protection Account Revision
8. Resolution #26-04 Authorization of Out-of-State Field Trips
9. Resolution #26-05 Declaration of Surplus Property
10. Principal Attestation to Teacher and Paraprofessional Qualifications

B. Classified Personnel Items:

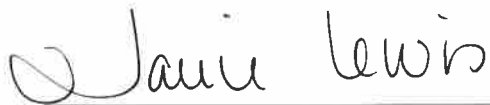
1. Employment
 - a) Kami Prater – Bus Driver: 4.0 hours per day Effective 8/15/25

XII. DISCUSSION/ACTION ITEMS:

NOTICE TO THE PUBLIC – The Governing Board will conduct a Public Hearing on the Pupil Textbook and Instructional Materials Incentive Program. The Program will be reviewed at this time and the public is invited to comment and ask questions.

- A. Open Public Hearing for the Pupil Textbook and Instructional Materials Incentive Program (Action)
 - B. Close Public Hearing for the Pupil Textbook and Instructional Materials Incentive Program (Action)
 - C. Approve Resolution #26-06 In Compliance for Use of Any State Instructional Materials Funds, Education Code 60119 (Action)
 - D. Approve Memorandum of Understanding Between the JUSD and the CSEA Regarding Expanded Learning Opportunities Program Pay for the 2025-26 School Year (Action)
 - E. Approve Policy on Preventing Overidentification and Disproportionate Representation of Students in Special Education (Action)
 - F. Discuss Update for Home to School Transportation (Discussion)
 - G. Approve the 2024-25 Unaudited Actual Financial Statements (Action)
 - H. First Reading to Review/Revise/Adopt Board Policies and Administrative Regulations: (Procedural)
 - Board Policy 6141.2: Recognition of Religious Beliefs and Customs
 - Administrative Regulation 6141.2: Recognition of Religious Beliefs and Customs
 - Board Policy 6142.1: Sexual Health and HIV/AIDS Prevention Instruction
 - Administrative Regulation 6142.1: Sexual Health and HIV/AIDS Prevention Instruction
 - Board Policy 6142.8: Comprehensive Health Education
 - Administrative Regulation 6142.8: Comprehensive Health Education
- XIII. FUTURE AGENDA ITEMS (Informational)
- XIV. RECONVENE INTO CLOSED SESSION (Procedural) *(if necessary)*
- XV. RECONVENE IN REGULAR SESSION (Procedural)
- XVI. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)
- XVII. ADJOURNMENT (Procedural) Time: _____ pm

Date: 12 September 2025



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

Posted: September 12, 2025 @ 4:00 p.m.

QUESTIONS FOR PROSPECTIVE CANDIDATES FOR THE
JANESVILLE UNION SCHOOL DISTRICT
BOARD OF TRUSTEES

1. Why are you interested in serving as a member of the Janesville Union School District Board of Trustees?

First, my children, and now grandchildren are attending Janesville. Second, I've served community volunteer efforts: the petition drive for "Thompson Peak Initiative," and the restoration of "Jolly Elders" senior center. Finally, I've served on this board →

2. What in your background makes you a good candidate for a seat on the Janesville Union School District Board of Trustees?

I volunteer in our classrooms; a Honey Lake Hospice Volunteer; past member of other local boards, and a Teacher for 37 years.

3. What goals would you like to see achieved by the:

- a.) Board of Trustees?

The foremost responsibility is to guide the spending of resources which will provide the best learning experience for our children.

- b.) Janesville Elementary School?

Enhance and continue a reputation of Staff Excellence. Support the activities of our school.

— Philip Good

(Should you require additional space, you may use the back side of this paper or attach an additional sheet. Thank you for your interest in the position.)

→ before and understand the inherent challenges.

QUESTIONS FOR PROSPECTIVE CANDIDATES FOR THE
JANESVILLE UNION SCHOOL DISTRICT
BOARD OF TRUSTEES

1. Why are you interested in serving as a member of the Janesville Union School District Board of Trustees?

I am interested in serving on the Janesville Board because I care deeply about the students and community, and I want to ensure every child has the opportunity to succeed. I believe trustees must listen to families, support teachers and staff, and make thoughtful decisions that prioritize student growth.

2. What in your background makes you a good candidate for a seat on the Janesville Union School District Board of Trustees?

My background as a teacher, a parent with children in the district, and a community leader through Lassen Fastpitch Softball gives me a well-rounded perspective that makes me a strong candidate for the board. As an educator, I understand the challenges teachers face & the needs →

3. What goals would you like to see achieved by the:

- a.) Board of Trustees?

I would like the board to focus on supporting teachers & staff, maintaining safe & welcoming schools, & ensuring every student has access to a high-quality education. I also would like to strengthen communication with families, a resource for district communication, & expand opportunities that enrich students.

- b.) Janesville Elementary School?

I would like to see Janesville continue to build a strong academic foundation while also supporting student's social & emotional growth. My goals include strengthening reading & math achievement, expanding access to enrichment programs like arts, sports, & technology. I also want to encourage strong parent-school partnerships & foster a positive school culture.

(Should you require additional space, you may use the back side of this paper or attach an additional sheet. Thank you for your interest in the position.)

Antonia Mamo

and well-being. I am committed to being a responsible resource, fostering a safe and supportive learning environments, and helping our schools prepare for the future while remaining accountable to the community.

of students in the classroom. As a parent, I am invested in the quality of education and opportunities available to our children. And through coaching & organizing youth softball, I have developed strong leadership, teamwork, & communication skills while connecting to local families.

Trisha Lilly

09/10/2025

Dear Janesville Board of Trustees:

I am interested in applying for the provisional appointment to the Janesville School Union Board of Trustees. I have two kids currently enrolled at Janesville and we enjoy it. I will have children attending school at Janesville for the next 4 years so I'm excited for the opportunity to be a part of the planning and decision making for the school. I care about the success of our students and the strength of the school. I believe that every student deserves access to safe, supportive, and a great education. I want to play an active role in ensuring our school continues to provide that. I am committed to listening to parents, staff and community members, and working collaboratively to make decisions that are in the best interest of our students.

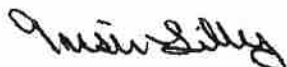
My background makes me a strong candidate for the Janesville Union School District Board of Trustees because I bring both personal investment and practical experience to the role. As a community member and a parent, I understand firsthand the importance of a safe, supportive, and good education for our children. In my current position as a correctional counselor, I communicate with diverse groups from inmates and their families to legal teams and treatment providers. I regularly provide intervention in high stress, potentially volatile environments. Conflict resolution, communication, and strategic planning are just a few of the skills I would bring to the board.

My goals for Janesville School would be to ensure highly qualified educators and competent administrators are kept and recruited to the school, money is spent efficiently, proposed budgets cover all expenses, explore all fundraising and state grants that can improve school operations and student experiences. Also, above all else ensure the safety and security of the campus.

My goals for the Board of Trustees would be to help with the implementation of policies and procedures that meet state mandates. I would hope to guarantee that all students are given the opportunity for an effective education so they can be successful. This would include a safe and positive school environment.

I would bring a diverse perspective to the board. My acquired skills would be an excellent source. I'm available and willing to help in any way I can. Thank you for your consideration.

Sincerely,



1. Why are you interested in serving as a member of the Janesville Union School District Board of Trustees?

I am interested in serving as a member of the Janesville Union School District Board of Trustee because I care about the success of our students and the strength of the school. I believe that every student deserves access to safe, supportive, and a great education. I want to play an active role in ensuring our school continues to provide that. I am committed to listening to parents, staff and community members, and working collaboratively to make decisions that are in the best interest of our students.

2. What in your background makes you a good candidate for a seat on the Janesville Union School District Board of Trustees?

My background makes me a strong candidate for the Janesville Union School District Board of Trustees because I bring both personal investment and practical experience to the role. As a community member and a parent, I understand firsthand the importance of a safe, supportive, and good education for our children.

3. What goals would you like to see achieved by the:

- a.) Board of Trustees?

As a member of the Board of Trustees, I would like to see goals achieved that strengthen our district and benefit every student. This would include academic excellence, support for teachers and staff and safe and inclusive schools.

- b.) Janesville Elementary School?

For Janesville Elementary School, I would like to see goals that continue to build a strong academic foundation for our students. This would include safe and positive school environment, teacher and staff support, and well being of our students.

**JANESVILLE SCHOOL SITE COUNCIL (SSC)
LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) COMMITTEE
DISTRICT ADVISORY COMMITTEE (DAC)
SCHOOL ADVISORY COMMITTEE (SAC)
WELLNESS COMMITTEE**

AGENDA
September 11, 2025
Staff Lounge 3:00 p.m.

I. CALL TO ORDER

II. ACTION / DISCUSSION / INFORMATION

- A. Approval of Agenda
- B. Approval of Minutes, May 8, 2025
- C. Election of Officers/Election of New Parent/Guardian Members
- D. Set Meeting Time and Dates
- E. Approve Preliminary Budget for 2025-2026
- F. Review 2025/26 LCAP Goals/Actions
- G. Review of Parent Involvement Plan
- H. Discussion Regarding Schoolwide Attendance Incentive

III. PUBLIC COMMENT

IV. REPORTS - COUNCIL SUBCOMMITTEES / CATEGORICAL PROGRAMS

- A. Superintendent
- B. School-wide Presentations
- C. Title II – High Quality Professional Training – Activities Planned for 2025-2026

V. OTHER

VI. FUTURE AGENDA ITEMS

Action / Discussion / Information:

1. Approve Parent Involvement Policy
2. Review Emergency Operations Plan (EOP) 2026-2027 and Make Necessary Updates (Continued)
3. Distribute New SSC Member Roster
4. Budget Updates
5. Determine Date for Parent Survey (Via Survey Monkey)

**Janesville Union Elementary School Site Council (SSC)
Local Control Accountability Plan (LCAP) Committee
District Advisory Committee (DAC)
School Advisory Committee (SAC)
Wellness Committee**

Minutes

Thursday, May 8, 2025 at 3:00pm
JUS Staff Room

SCC Members Present: Jamie Lewis, Jessica Gillespie, Amy Malone, Kari Gamez, Kimberlee Adams, Joy Kirkner, Cecilia Lain, Sabrina Johnson, Ashley Lopez

SCC Members Absent:

SCC Guests: Andy Kellogg

- I. Called the meeting to order at 3:04 by Jessica Gillespie

- II. *Action/Discussion/Information:*
 - A. MSCU (Adams/Lain) to approve the agenda.
 - B. MSCU (Johnson/Adams) to approve April Minutes
 - C. MSCU (Johnson/Adams) to approve LCAP for the 2025/2026 School Year for Board Approval
 - D. - Jessica Gillespie (President) and Kari Gamez (Certificated Rep.) plan to return to Site Council for the 2025/2026 school year. - Sabrina Johnson's term is up (Classified Rep./Secretary) she will not be returning. - Kimberlee Adams and Cecilia Lain want to continue with another year. - Ashley Lopez and Joy Kirkner does Not want to continue. - There are 2 open parent spots for the 2025/2026 school year. Keygan Hogan (parent) wants to be put on the ballot.
 - E. Back to School Night will be on September 3rd, we will do the same as last year. 8th grade provided the dinner, there was a Sno Cone Truck and a Photo Booth area.

- III. *Public Comment:* Nothing to report.

- IV. *Reports - Council Subcommittees/Categorical Programs:*
 - A. *Superintendent:* The Reading Challenge has been successful! Confident that Mrs. Lewis will be sprayed with Silly String. There will be 4 kids from every class (80 kids) who get to spray her.
 - B. *School Wide Presentations:* The Popcorn Fundraiser for reading incentives was very successful! There was a ton of online orders. Over \$6,000 was raised with a 50% profit.
 - C. *Technology:* Nothing to report.

- V. *Other:* Nothing to report.

VI. *Future Agenda Items:*

- A. Budget Updates
- B. LCAP
- C. Member Enrollment
- D. Elect Officers
- E. Discuss Family Nights

VII. *Adjournment:* MSCU (Gamez/Adams) at 4:00pm by Gillespie

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: 09/10/2025

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	Gillespie	Grade 3	0	0	0	1	15	16	7	0	9
4A	Gillespie	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

Page 1 of 1

Calculated for: 09/12/2024

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	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
 August 19, 2025
 MINUTES

MEMBERS PRESENT	Lee Bailey, JoAnna Harrison, Melissa McMullen, John Meese and Jamie Lewis
MEMBERS ABSENT	Paul Hinkson
OTHERS PRESENT	Troy Amrein, Heather Ethridge, Jacey Herman and Andrea Kellogg
CALL TO ORDER	Board President Harrison called the meeting to order at 5:30 p.m.
ESTABLISHMENT OF QUORUM	A quorum was established with four 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/Meese) to adjourn to closed session at 5:31 p.m. for the Board to discuss the following: 1. Public Employee Discipline/Dismissal/Release/Complaint 2. Public Employee Performance Evaluation – Superintendent/Principal
RECONVENE IN REGULAR SESSION	MSCU (Bailey/Meese) to reconvene the meeting into regular session at 6:35 p.m.
REPORT ACTION TAKEN IN CLOSED SESSION	There was nothing to report.
PUBLIC INPUT	Tammy Maine addressed the Board wondering about the Board’s stand on the eighth-grade trip and is wanting to be more involved in the school system. President Harrison stated the trip is not on the agenda to discuss but recommends getting in contact with the eighth-grade advisor Jennifer Fine.
JTA REPORT	Mrs. Ethridge reported for the Janesville Teachers’ Association (JTA) that teachers and students are glad to be back and junior high has begun Measure of Academic Progress (MAP) testing.

CSEA REPORT

There was nothing to report from the California School Employees' Association (CSEA).

MAINTENANCE
REPORT

Mr. Amrein stated the following during the Maintenance/School Facilities report:

- Summer was busy removing some playground equipment due to safety concerns
- All pavers are placed in the garden and most are painted
- Inside gymnasium had a new custom paint job, new tackboard and new pads on backboards
- Slowly improving parking lots, filling cracks and patching asphalt
- Custodial staff took extra time steam cleaning tile floors with new machine
- Removed dead tree and trimmed existing trees on campus
- New carpet in kindergarten classrooms
- New lunch tables for cafeteria are being ordered and installing tackboard in activity room will begin soon.

SUPERINTENDENT
REPORT

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

- Enrollment began the year with 307 students
- State funded preschool will begin next Monday, August 25th in the Sierra Cascade building on campus; our kitchen will be providing breakfast
- Back-to-School night will be Wednesday, September 3 with a fundraiser dinner; Site Council will be providing a photo booth and Kona Ice will be on site
- LCOE met with District offering support during differentiated assistance; teachers will meet to discuss where students are struggling in reading and math
- California Assessment of Student Performance and Progress (CAASPP) data will be reviewed at the staff meeting discussing what is and is not working during differentiated assistance
- Continue monthly reading incentives and starting a new math incentive this year
- Schoolwide incentive will be voted on by students for end of year "activity."

BOARD REPORT

Member Bailey stated he walked around campus and noticed the mood was good campus-wide. Impressed with how classes were working quietly and efficiently on the second day of school and thanked the staff.

CORRESPONDENCE

Letter from the Lassen County Office of Education (LCOE) regarding a review of the collective bargaining agreement between the JTA and the Janesville Union School District (JUSD).

Letter from the LCOE regarding a positive review of the 2025-26 Adopted Budget and Local Control and Accountability Plan.

CONSENT AGENDA

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

- A. Routine Business:
 - 1. Approval of Minutes, Regular Meeting June 17, 2025
Special Meeting June 18, 2025
 - 2. July 2025 Warrants: Batch #0002 & #0003
 - a. General Fund \$128,597.82
 - b. Cafeteria \$ 2,380.95
 - 3. Cash Flow/Payroll
 - 4. Updated Teacher Assignments
 - 5. Advisor/Coach Extra-Curricular Activity Assignments
 - 6. Fundraiser Request – Class of 2030/2031
 - 7. Fundraiser Request Athletics – Wrestling
 - 8. 2025-26 Master Agreement with the LCOE
 - 9. Williams Complaint Report
- B. Certificated Personnel Items:
 - 1. Employment
 - i. Calliope Rose
- C. Classified Personnel Items:
 - 1. Employment
 - i. Jessica DeRose
 - ii. Willow Hassell

BUDGET UPDATE

Mrs. Kellogg stated there are not a lot of updates to the 2025-26 budget. The District will be receiving Student Support and Professional Development block grant funds to help with ongoing limited funding due to decreasing enrollment.

DECLARATION
OF NEED

MSCU (McMullen/Meese) to approve the Declaration of Need for Fully Qualified Educators.

ANNUAL STATEMENT
OF NEED

MSCU (McMullen/Meese) to approve the Annual Statement of Need 30-Day Substitute and Designated Subjects Career Technical Education 30-Day Substitute Teaching Permits.

RESOLUTION #26-01

This resolution opens more options for employees to contribute to a supplemental retirement plan at no cost to the District.

MSCU (Bailey/McMullen) to approve Resolution #26-01 CalPERS 457 Plan.

CONTRACT FOR
SUPERINTENDENT/
PRINCIPAL

Discussion/Action Item: E died due to lack of motion.

LETTER OF
RESIGNATION
FROM
PAUL HINKSON

MSCU (McMullen/Meese) to accept the letter of resignation from Paul Hinkson.

CALL FOR
PROVISIONAL
APPOINTMENT

MSCU (McMullen/Bailey) to call for a provisional appointment to fill the vacant seat on the JUSD Board of Trustees.

FIRST READING
BOARD POLICIES/
REGULATIONS/
EXHIBITS & BYLAWS:

POLICY 0410
POLICY 0420.4
REGULATION 0420.4
POLICY 0420.21
EXHIBIT (1) 0420.41
POLICY 0440
POLICY 0441
POLICY 0450
REGULATION 0450
POLICY 1113
REGULATION 1113
EXHIBIT (1) 1113
POLICY 1312.3
REGULATION 1312.3
EXHIBIT (1) 1312.3
EXHIBIT (2) 1312.3
REGULATION 3512
EXHIBIT (1) 3512
REGULATION 3542
POLICY 4030
REGULATION 4030
POLICY 4033
POLICY 4112.9/4212.9/
4312.9
EXHIBIT (1) 4112.9/4212.9
4312.9
POLICY 4119.11/4219.11
4319.11
REGULATION 4119.11/4219.11
4319.11
REGULATION 4119.12/4219.12
4319.12
EXHIBIT (1) 4119.12/4219.12
4319.12
POLICY 5125.1
REGULATION 5125.1
EXHIBIT (1) 5125.1
REGULATION 5131.41
POLICY 5145.3
REGULATION 5145.3
POLICY 5154.6
EXHIBIT (1) 5145.6
POLICY 5145.7
REGULATION 5145.7
REGULATION 5145.71

EXHIBIT (1) 5145.71
POLICY 5146
POLICY 6142.91
POLICY 6145.2
REGULATION 6145.2
REGULATION 6159.4
BYLAW 9011

MSCU (Bailey/McMullen) to approve the first reading and waive the second reading of Board Policies, Administrative Regulations, Exhibits & Bylaws listed under Item: H.

FUTURE AGENDA
ITEMS

There were no future agenda items.

RECONVENE IN
CLOSED
SESSION

MSCU (Bailey/McMullen) to reconvene the meeting back into closed session at 7:07 p.m.

RECONVENE IN
REGULAR
SESSION

MSCU (Bailey/McMullen) to reconvene the meeting into regular session at 7:17 p.m.

REPORT ACTION
TAKEN IN
CLOSED SESSION

There was nothing to report.

ADJOURNMENT

MSCU (Bailey/Meese) to adjourn the meeting at 7:17 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 # 23, Batch #24
Batch #4, Batch #5, Batch #6, Batch #7

DEPARTMENT:
Business

FINANCIAL IMPACT/SOURCE:
General Fund / Cafeteria Fund

MEETING DATE:
September 16, 2025

ROLL CALL REQUIRED:
No

BACKGROUND:

Batch # 23

This batch includes routine warrants.

Batch # 24

This batch includes routine warrants.

Batch # 4

This batch includes routine warrants.

The following is not routine and requires further explanation.

California DMV – This is the payment for sales tax on the two new buses.

Batch # 5

This batch includes routine warrants.

The following is not routine and requires further explanation.

Lassen County Office of Education – This is the payment for the Early Intervention Preschool Grant that is returned to LCOE

Batch # 6

This batch was paid for a payroll correction for employees who have cash-out for health benefits.

Batch # 7

This batch includes routine warrants.

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 # 23

BUDGET YEAR: 25 RUN DATE 6/5/2025

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

FUND: <u>01</u> General Fund	<u>17,329.01</u>
<u>13</u> Cafeteria Fund	<u>10,831.98</u>
FUND: <u>14</u> Deferred Maintenance	
FUND: <u>25</u> Developer Fee	
FUND: <u>35</u> County School Facilities Fund	
Batch Totals:	<u>28,160.99</u>

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: Jane Lewis DATE: 6/3/25

LCOE USE:

DATE RECEIVED FOR AUDIT: 6/3/25

AUDITED BY: [Signature] DATE APPROVED: 6/4/25

COMMENTS:

Batch status: A All

From batch: 0023

To batch: 0023

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

ACCOUNTS PAYABLE PRELIST
 BATCH: 0023 JUNE BATCH #1
 Fund : 01 GENERAL FUND

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
					Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	Liq Amt	Net Amount		

101013/00	CANON FINANCIAL SERVICES INC 14904 COLLECTIONS CENTER DR CHICAGO, IL 60693-0149									
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250005	PO-250005 05/12/2025 MAY COPIER LEASE		1	01-0000-0-5600-0000-7200-000-00	NN	P	539.50	539.50		539.50	
TOTAL PAYMENT AMOUNT								539.50			539.50

100724/00	DECKER EQUIPMENT P.O. BOX 176 VASSAR, MI 48768-8802									
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250328	PO-250328 05/16/2025 POSTER BOARDS FOR CAFETERIA		1	01-2600-0-4300-1110-1000-000-00	NN	P	698.44	728.98		728.98	
250334	PO-250334 05/22/2025 BUDDY BENCH DONATED BY AMREIN		1	01-0000-0-4300-0000-7200-000-00	NN	F	1,444.72	1,469.67		1,469.67	
TOTAL PAYMENT AMOUNT								2,198.65			2,198.65

100380/00	ED STAUB & SONS PETROLEUM INC P.O. BOX 488 KIAMATH FALLS, OR 97601-0339									
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250032	PO-250032 04/30/2025 APRIL PROAPNE CHARGES		1	01-0000-0-5530-0000-8200-000-00	NN	P	1,909.01	1,909.01		1,909.01	
TOTAL PAYMENT AMOUNT								1,909.01			1,909.01

101402/00	ENVOY PLAN SERVICES 73 EGLIN PARKWAY, NE STE 202 ATTN: STEPHANIE HUMPERT FORT WALTON BEACH , FL 32548									
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250337	PO-250337 06/02/2025 RE-DIRECT 403 B CONTRIBUTIONS		1	01-0000-0-4300-0000-7200-000-00	NN	F	180.00	180.00		180.00	
TOTAL PAYMENT AMOUNT								180.00			180.00

100913/00	FGL ENVIRONMENTAL 853 CORPORATION STREET SANTA PAULA, CA 93060									
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250009	PO-250009 05/20/2025 WATER TESTING		1	01-8150-0-4300-0000-8200-000-00	NN	P	0.00	79.00		79.00	
250009	PO-250009 03/12/2025 WATER TESTING		1	01-8150-0-4300-0000-8200-000-00	NN	P	0.00	79.00		79.00	
TOTAL PAYMENT AMOUNT								158.00			158.00

Vendor/Addr Remit name Tax ID num Deposit type ABA num Account num EE ES E-Term E-ExtRef
 Req Reference Date Description Fd-Resc-Y-Objt-Goal-Func-Sch-DD T9MPS Liq Amt Net Amount

000561/00 FRONTIER
 P.O. BOX 740407
 CINCINNATI, OH 45274-0407

250010 PO-250010 05/10/2025 MAY PHONE CHARGES 1 01-0000-0-5900-0000-7200-0000-00 NN P 240.56 240.56
 TOTAL PAYMENT AMOUNT 240.56 *

100635/00 HR DIRECT
 P.O. BOX 669390
 POMPANO BEACH, FL 33066-9390

250011 PO-250011 05/10/2025 POSTER COMPLIANCE 1 01-0000-0-4300-0000-7200-0000-00 NN P 105.05 105.05
 TOTAL PAYMENT AMOUNT 105.05 *

001179/00 JAMESVILLE PAYLESS
 PO BOX 782
 JAMESVILLE, CA 96114

250073 PO-250073 06/02/2025 FUEL FOR TRUCK 1 01-8150-0-4300-0000-8200-0000-00 NN P 324.00 324.00
 TOTAL PAYMENT AMOUNT 324.00 *

002664/00 LASSEN COUNTY CLERK
 ELECTIONS DIVISION
 220 S. LASSEN ST., STE. 5
 SUSANVILLE, CA 96130

250341 PO-250341 05/08/2025 GENERAL ELECTION CHARGES 1 01-0000-0-4300-0000-7200-0000-00 NN F 1,113.88 1,113.88
 TOTAL PAYMENT AMOUNT 1,113.88 *

001229/00 LASSEN MUNICIPAL UTILITY DIST
 65 SO. ROOP ST.
 SUSANVILLE, CA 96130

250021 PO-250021 05/10/2025 MAY ELECTRICITY 1 01-0000-0-5510-0000-8200-0000-00 NN P 2,270.82 3,802.43
 TOTAL PAYMENT AMOUNT 3,802.43 *

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
					Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	Liq Amt	Net	Amount	

100947/00	LOZANO SMITH, LLP 7404 NORTH SPALDING FRESNO, CA 93720-3370									
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250292	PO-250292 05/12/2025 APRIL LEGAL SERVICES		1	01-0000-0-5800-0000-7110-000-00	NY P		5,118.00		5,118.00	
TOTAL PAYMENT AMOUNT							5,118.00 *		5,118.00	

001542/00	MORNING GLORY INC PO BOX 189 SUSANVILLE, CA 96130									
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250343	PO-250343 04/28/2025 SUPPLIES FOR FAMILY NIGHT		1	01-0800-0-4300-1110-1000-000-00	NN F		280.13		280.13	
TOTAL PAYMENT AMOUNT							280.13 *		280.13	

002158/00	OFFICE DEPOT P.O. BOX 29248 PHOENIX, AZ 85038-9248									
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250317	PO-250317 06/02/2025 CLASSROOM SUPPLIES		1	01-1100-0-4300-1110-1000-000-00	NN P		77.65		77.65	
250317	PO-250317 05/02/2025 CLASSROOM SUPPLIES		1	01-1100-0-4300-1110-1000-000-00	NN F		23.96		23.96	
TOTAL PAYMENT AMOUNT							101.66 *		101.66	

101210/00	SHRED-IT USA 28883 NETWORK PLACE CHICAGO, IL 60673-1288									
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250030	PO-250030 04/30/2025 SHREDDING SERVICE		1	01-0000-0-5800-0000-7200-000-00	NN P		75.51		75.51	
250030	PO-250030 03/31/2025 SHREDDING SERVICE		1	01-0000-0-5800-0000-7200-000-00	NN P		74.64		74.64	
TOTAL PAYMENT AMOUNT							150.15 *		150.15	

100218/00	SUSANVILLE ACE HARDWARE 9045 ADAMS AVENUE HUNTINGTON BEACH, CA 92646									
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250068	PO-250068 06/02/2025 MAINTENANCE SUPPLIES		1	01-8150-0-4300-0000-8200-000-00	NN P		304.25		304.25	
TOTAL PAYMENT AMOUNT							314.70 *		314.70	

Fund : 01 GENERAL FUND

Vendor/Addr Remit name Description Tax ID num Deposit type ABA num Account num EE ES E-Term E-ExtRef
 Req Reference Date Date

006390/00 WAL-MART CAPITAL ONE P.O. BOX 60506 CITY OF INDUSTRY, CA 91716-05

250076 PO-250076 05/02/2025 MAINTENANCE SUPPLIES 1 01-8150-0-4300-0000-8200-000-00 NN F 60.76 150.77
 250321 PO-250321 05/08/2025 READING INCENTIVE SUPPLIES 1 01-0800-0-4300-1110-1000-000-00 NN P 35.94 35.94
 250321 PO-250321 05/08/2025 READING INCENTIVE SUPPLIES 1 01-0800-0-4300-1110-1000-000-00 NN F 10.76 10.76
 250332 PO-250332 05/05/2025 ELOP SUPPLIES 1 01-2600-0-4300-1110-1000-000-00 NN F 104.88 104.88
 TOTAL PAYMENT AMOUNT 302.35 * 302.35

100328/00 WESTERN NEVADA SUPPLY COMPANY 950 S. ROCK BLVD SPARKS, NV 89431

250072 PO-250072 05/02/2025 MAINTENANCE SUPPLIES 1 01-8150-0-4300-0000-8200-000-00 NN P 446.62 490.94
 TOTAL PAYMENT AMOUNT 490.94 * 490.94

TOTAL Fund PAYMENT 17,329.01 ** 17,329.01

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
							Liq Amt			Net Amount
101398/00	BENSON, RACHELLE BENSONS HUMBLE HOMESTEAD 712-960 SUNNYSIDE ROAD JANESVILLE, CA 96114									

250314 PO-250314 06/02/2025 BREAKFAST ITEMS FOR CAFETERIA 1 13-5310-0-4700-0000-3700-000-00 NY P 751.78 751.78
 TOTAL PAYMENT AMOUNT 751.78 *

000351/00 BONANZA PRODUCE COMPANY
 PO BOX 604
 SPARKS, NV 89432-0604

250125 PO-250125 05/31/2025 MAY CAFETERIA PRODUCE 1 13-5310-0-4700-0000-3700-000-00 NN P 1,813.70 3,660.05
 TOTAL PAYMENT AMOUNT 3,660.05 *

002126/00 CDE
 CASHIER'S OFFICE
 P.O. BOX 515006
 SACRAMENTO, CA 95851-5006

250127 PO-250127 03/31/2025 COMMODITIES 1 13-5310-0-4700-0000-3700-000-00 NN P 7.81 185.25
 250127 PO-250127 04/09/2025 COMMODITIES 1 13-5310-0-4700-0000-3700-000-00 NN P 185.25 193.06
 TOTAL PAYMENT AMOUNT 193.06 *

101406/00 MAGANA, NICOLE
 465-375 N CURCH STREET
 JANESVILLE, CA 96114

PV-250041 06/02/2025 LUNCH BALANCE REFUND 13-5310-0-8634-0000-0000-000-00 NN 57.15 57.15
 TOTAL PAYMENT AMOUNT 57.15 *

001542/00 MORNING GLORY INC
 PO BOX 189
 SUSANVILLE, CA 96130

250313 PO-250313 06/02/2025 CAFETERIA FOOD/MILK 1 13-5310-0-4700-0000-3700-000-00 NN P 6,028.09 6,028.09
 TOTAL PAYMENT AMOUNT 6,028.09 *

Vendor/Addr Remit name Req Reference Date Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
			Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	Liq Amt		Net Amount	
101407/00 ROBINETT, CAROLINE 466-115 LINDBLOOM LANE JANESVILLE, CA 96114								
FV-250042 06/02/2025 LUNCH BALANCE REFUND			13-5310-0-8634-0000-0000-0000-00	NN			101.00	101.00
TOTAL PAYMENT AMOUNT							101.00	101.00

101408/00 WHITE, ANNE
 4770-895 US HWY 395 E
 SUSANVILLE, CA 96130

FV-250043 06/02/2025 LUNCH BALANCE REFUND			13-5310-0-8634-0000-0000-0000-00	NN			40.85	40.85
TOTAL PAYMENT AMOUNT							40.85	40.85
TOTAL Fund	PAYMENT		10,831.98	**			10,831.98	
TOTAL BATCH PAYMENT			28,160.99	***	0.00		28,160.99	
TOTAL DISTRICT PAYMENT			28,160.99	****	0.00		28,160.99	
TOTAL FOR ALL DISTRICTS:			28,160.99	****	0.00		28,160.99	

Number of checks to be printed: 24, not counting voids due to stub overflows.

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 24

BUDGET YEAR: 25 RUN DATE 6/26/2026

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

FUND: <u>01</u> General Fund	<u>51,982.99</u>
<u>13</u> Cafeteria Fund	<u>142.00</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:	<u>52,124.99</u>

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: Jamie Lewis DATE: 6/26/25

LCOE USE:

DATE RECEIVED FOR AUDIT: 6/25/25

AUDITED BY: [Signature] DATE APPROVED: 6/26/25

COMMENTS:

Batch status: A All

From batch: 0024

To batch: 0024

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

011 JANESVILLE UNION ELEMENTARY SD J39974

ACCOUNTS PAYABLE PRELIST
BATCH: 0024 JUNE BATCH #2
Fund : 01 GENERAL FUND

APY500 L.00.24 06/26/25 10:04 PAGE 1
<< 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 T9MFS	EE	ES	E-Term	E-ExtRef
101041/00	C & S WASTE SOLUTIONS									Liq	Amnt	Net	Amount

P.O. BOX 7428
PASADENA, CA 91109-7428

250003 PO-250003 06/23/2025 JUNE TRASH SERVICE

1 01-0000-0-5520-0000-8200-000-00 NN P 587.88 * 587.88 587.88

101013/00 CANON FINANCIAL SERVICES INC
14904 COLLECTIONS CENTER DR
CHICAGO, IL 60693-0149

250005 PO-250005 06/11/2025 JUNE COPIER LEASE

1 01-0000-0-5600-0000-7200-000-00 NN P 539.50 * 539.50 539.50

100730/00 CSM INC
P.O. BOX 4408
EL DORADO HILLS, CA 95762

250004 PO-250004 05/23/2025 4TH QTR ERATE CINSULTING

1 01-0000-0-5800-0000-7200-000-00 NN F 1,000.00
250361 PO-250361 06/23/2025 CATEGORY 2 PREPARATION
1 01-0000-0-5800-0000-7200-000-00 NN F 2,464.50
TOTAL PAYMENT AMOUNT 3,464.50 * 3,464.50

100724/00 DECKER EQUIPMENT
P.O. BOX 176
VASSAR, MI 48768-8802

250345 PO-250345 06/06/2025 FABRIC BULLETING BOARD GYM

1 01-2600-0-4300-1110-1000-000-00 NN F 596.45
TOTAL PAYMENT AMOUNT 625.33 * 625.33

100380/00 ED STAUB & SONS PETROLEUM INC
P.O. BOX 488
KLAMATH FALLS, OR 97601-0339

250032 PO-250032 05/31/2025 MAY PROPANE CHARGES

1 01-0000-0-5530-0000-8200-000-00 NN P 3,695.55 * 3,695.55
TOTAL PAYMENT AMOUNT 3,695.55 * 3,695.55

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	ABA num	Account num	EE ES	E-ExtRef
002733/00	FEATHER RIVER PUBLISHING CO PO BOX B QUINCY, CA 95971										
250008	PO-250008	05/29/2025		NURSE PASSES			1	01-0000-0-5800-0000-7200-000-00	NN P	147.54	147.54
										147.54	147.54
003185/00	FOREST OFFICE EQUIPMENT 720 MAIN STREET SUSANVILLE, CA 96130										
250357	PO-250357	06/06/2025		PAWPRINT STENCIL FOR GYM			1	01-2600-0-4300-1110-1000-000-00	NN F	73.42	73.42
										73.42	73.42
000561/00	FRONTIER P.O. BOX 740407 CINCINNATI, OH 45274-0407										
250010	PO-250010	06/10/2025		JUNE PHONE CHARGES			1	01-0000-0-5900-0000-7200-000-00	NN F	4,357.15	481.12
										481.12	481.12
100782/00	GIBBONS CONSULTANT, B.E. P.O. BOX 207 ALTURAS, CA 96101										
250360	PO-250360	06/11/2025		BACKFLOW WATER TESTING			1	01-8150-0-5800-0000-8110-000-00	NY F	238.75	238.75
										238.75	238.75
100816/00	JUST KIDDING AROUND P.O. BOX 36 JANESVILLE, CA 96114										
250167	PO-250167	06/17/2025		APR-JUNE ELOP			1	01-2600-0-5800-1110-1000-000-00	NN F	2,924.12	18,810.75
										18,810.75	18,810.75

Vendor/Addr Remit name
 Req Reference Date Description
 101203/00 KELLOGG, ANDREA
 P.O. BOX 716
 JANESVILLE, CA 96114

Tax ID num Deposit type ABA num Account num Fd-Resc-Y-Objt-Goal-Func-Sch-DD T9MPS
 EE ES E-Term E-ExtrRef
 Liq Amt Net Amount

250354 PO-250354 06/23/2025 TEACHER/CLASSIFIED WEEK
 TOTAL PAYMENT AMOUNT 116.08 * 116.08 116.08

101102/00 LASSEN COUNTY ENVIRONMENTAL
 HEALTH
 707 NEVADA STREET, SUITE 5
 SUSANVILLE, CA 96130

250352 PO-250352 05/30/2025 25/26 CUPA FEES
 TOTAL PAYMENT AMOUNT 334.00 * 334.00 334.00

003525/00 LASSEN COUNTY OFFICE OF EDUC.
 472-013 JOHNSTONVILLE RD NORTH
 SUSANVILLE, CA 96130

250359 PO-250359 06/11/2025 STRS SYSTEM ERROR
 TOTAL PAYMENT AMOUNT 4.81 * 4.81 4.81

001229/00 LASSEN MUNICIPAL UTILITY DIST
 65 SO. ROOP ST.
 SUSANVILLE, CA 96130

250294 PO-250294 06/10/2025 JUNE ELECTRICITY
 TOTAL PAYMENT AMOUNT 4,486.16 * 18,000.00 4,486.16

001320/00 LASSEN UNION HIGH SCHOOL DIST.
 1000 MAIN STREET
 SUSANVILLE, CA 96130

250293 PO-250293 06/23/2025 24/25 FIELD TRIPS
 TOTAL PAYMENT AMOUNT 1,600.00 * 1,300.00 1,600.00

Vendor/Addr	Req Reference	Remit name	Date	Description	Tax ID num	Deposit type	Fd-Resc	Y-Objt	Goal-Func	Sch-DD	T9MPS	EE	ES	E-Term	E-ExtRef
101080	(CONTINUED)											Liq Amt	Net Amount		
250322	PO-250322	05/12/2025	PROJECTOR LAMP				1	01-1100-0-4300-1110-1000-000-00	NN	F		206.91	206.92		
250323	PO-250323	05/12/2025	TPT INSTRUCTION MATERIAL-BRANC				1	01-0800-0-4300-1110-1000-000-00	NN	P		75.60	75.60		
250323	PO-250323	05/19/2025	TPT MATERIALS				1	01-0800-0-4300-1110-1000-000-00	NN	P		0.00	4.75		
250324	PO-250324	05/12/2025	CITIZENSHIP AWARDS				1	01-1100-0-4300-1110-1000-000-00	YN	P		44.50	44.50		
250324	PO-250324	05/12/2025	SHIPPING				1	01-1100-0-4300-1110-1000-000-00	NN	F		3.23	39.05		
250325	PO-250325	05/12/2025	CERTIFICATE HOLDERS				1	01-1100-0-4300-1110-1000-000-00	NN	F		93.58	141.22		
250327	PO-250327	05/01/2025	TK/KINDER ROUND-UP				1	01-1100-0-4300-1110-1000-000-00	NN	F		12.00	12.00		
250344	PO-250344	05/12/2025	STAFF APPRECIATION-COFFEE				1	01-0000-0-4300-0000-7200-000-00	NN	F		228.25	228.25		
	PV-250044	06/23/2025	CERTIFIED MAIL					01-0000-0-5930-0000-7200-000-00	NN			8.00	8.00		
	PV-250044	06/23/2025	BOX RENTAL BALANCE					01-0000-0-5930-0000-7200-000-00	NN			2,260.17	2,260.17		
			TOTAL PAYMENT AMOUNT										3.23		
			TOTAL USE TAX AMOUNT												

100359/00 UBEO BUSINESS SERVICES
 P.O. BOX 301062
 LOS ANGELES, CA 90030-1062

250291 PO-250291 06/03/2025 JUNE COPIER MAINTENANCE
 250291 PO-250291 06/06/2025 JUNE COPIER MAINTENANCE

1	01-0000-0-5600-0000-7200-000-00	NN	F	155.54	155.54
1	01-0000-0-5600-0000-7200-000-00	NN	F	3,692.97	3,692.97
	TOTAL PAYMENT AMOUNT			585.89	585.89

100328/00 WESTERN NEVADA SUPPLY COMPANY
 950 S. ROCK BLVD
 SPARKS, NV 89431

250072 PO-250072 05/22/2025 MAINTENANCE SUPPLIES

1	01-8150-0-4300-0000-8200-000-00	NN	P	0.00	227.75
	TOTAL PAYMENT AMOUNT			227.75	227.75

TOTAL Fund PAYMENT 51,982.99 **
 TOTAL USE TAX AMOUNT 3.23

Vendor/Addr	Remit name	Date	Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	E-Term	E-ExtRef
Req Reference						Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	Liq Amt			Net Amount
101404/00	SCHROER-OBAYASHI, CHERYL										
	566 MAIN RANCH ROAD										
	P.O. BOX 1305										
	QUINCY, CA 95971										

250363 PO-250363 06/17/2025 PROCTOR FOOD MGR TEST
 1 13-5310-0-5200-0000-3700-0000-00 NY F 142.00 142.00
 TOTAL PAYMENT AMOUNT 142.00 *

TOTAL Fund	PAYMENT	142.00 **	142.00
TOTAL BATCH PAYMENT		52,124.99 ***	52,124.99
TOTAL USE TAX AMOUNT		0.00	3.23
TOTAL DISTRICT PAYMENT		52,124.99 ****	52,124.99
TOTAL USE TAX AMOUNT		0.00	3.23
TOTAL FOR ALL DISTRICTS:		52,124.99 ****	52,124.99
TOTAL USE TAX AMOUNT		0.00	3.23

Number of checks to be printed: 23, not counting voids due to stub overflows.

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 4

BUDGET YEAR: 26 RUN DATE 8/1/2025

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

FUND:	<u>01</u>	General Fund	<u>25,700.93</u>
	<u>13</u>	Cafeteria Fund	<u> </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:	<u>25,700.93</u>

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: Jane Lewin DATE: 7/31/25

LCOE USE:

DATE RECEIVED FOR AUDIT: 7/31/25

AUDITED BY: [Signature] DATE APPROVED: 7/31/25

COMMENTS:

Batch status: A All

From batch: 0004

To batch: 0004

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD T9MPS	ABA num	Account num	FR	ES	E-Term	E-ExtRef
101410/00	CA DMV							11q	Amt		Net Amount

260077	PO-260077	07/31/2025 SALES TAX ON RUSES			1 01-0000-0-5800-0000-3600-000-00 NN F	21,054.58 *		21,054.58			21,054.58
TOTAL PAYMENT AMOUNT											

100371/00	HILLYARD/SACRAMENTO				01-8150-0-4300-0000-8200-000-00 NN F	3,126.75 *		3,126.75			3,126.75
TOTAL PAYMENT AMOUNT											

101409/00	MORGAN-MEAD, RONDA				01-8150-0-4300-0000-8200-000-00 NN F	3,126.75 *		3,126.75			3,126.75
TOTAL PAYMENT AMOUNT											

260074	PO-260074	07/29/2025 BUS DRIVER TRAINING			1 01-0000-0-5800-0000-3600-000-00 NY P	1,519.60 *		1,519.60			1,519.60
TOTAL PAYMENT AMOUNT											

TOTAL Fund	PAYMENT					25,700.93 **		25,700.93			25,700.93
TOTAL BATCH	PAYMENT					0.00		0.00			0.00
TOTAL DISTRICT	PAYMENT					0.00		0.00			0.00
TOTAL FOR ALL DISTRICTS:											

Number of checks to be printed: 3, not counting voids due to stub overflows.											
--	--	--	--	--	--	--	--	--	--	--	--

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 5

BUDGET YEAR: 26 RUN DATE 8/14/2025

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

FUND: <u>01</u> General Fund	<u>60,309.53</u>
<u>13</u> Cafeteria Fund	<u>832.50</u>
FUND: <u>14</u> Deferred Maintenance	
FUND: <u>25</u> Developer Fee	
FUND: <u>35</u> County School Facilities Fund	
Batch Totals:	<u>61,142.03</u> ✓

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: James Kevin

DATE: 8/11/25

LCOE USE:

DATE RECEIVED FOR AUDIT: 8/11/25

AUDITED BY: [Signature]

DATE APPROVED: 8/14/25

COMMENTS: _____

Batch status: A All

From batch: 0005

To batch: 0005

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

011 JAMESVILLE UNION ELEMENTARY SD J43140

ACCOUNTS PAYABLE PRELIST
BATCH: 0005 AUGUST BATCH #2
Fund : 01 GENERAL FUND

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Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	TRMPS	ABA num	Account num	EE	ES	E-Term	E-ExtrRef
											Liq Amt		Net Amount	
101333/00	A.I.L. SEASONS HEATING AND ATR 922 MAIN STREET SUSANVILLE, CA 96130						01-8150-0-5600-0000-8110-0000-00	NN F	260.04 *	260.04			260.04	260.04

CL-250038 06/02/2025 AC REPAIR PTNE STREET
TOTAL PAYMENT AMOUNT 260.04 * 260.04

101398/00 BENSON, RACHELLE
BENSONS HUMBLE HOMESTEAD
712-960 SUNNYSIDE ROAD
JANESVILLE, CA 96114

260035 PO-260035 08/08/2025 ELOP BREAKFASTS 535
TOTAL PAYMENT AMOUNT 1 01-2600-0-4300-1110-1000-0000-00 NY F 1,000.00 2,193.44 2,193.44

101013/00 CANON FINANCIAL SERVICES TNC
14904 COLLECTIONS CENTER DR
CHICAGO, IL 60693-0149

260004 PO-260004 07/13/2025 JULY COPIER LEASE
TOTAL PAYMENT AMOUNT 1 01-0000-0-5600-0000-7200-0000-00 NN P 493.35 493.35 493.35

001408/00 CURRENT ELECTRIC AND ALARM
5031 GRIZZLY ROAD
PORTOLA, CA 96122

260007 PO-260007 07/01/2025 WUARTERLY SECURITY MONITORING
TOTAL PAYMENT AMOUNT 1 01-0000-0-5800-0000-8300-0000-00 NN P 540.00 540.00 540.00

001891/00 DEMCO INC.
PO BOX 88623
MILWAUKEE, WI 53288

260036 PO-260036 07/14/2025 LIBRARY SUPPLIES
TOTAL PAYMENT AMOUNT 1 01-1100-0-4300-1110-1000-0000-02 NN F 170.37 147.24 147.24

011 JAMESVILLE UNION ELEMENTARY SD J43140

ACCOUNTS PAYABLE PRELIST

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BATCH: 0005 AUGUST BATCH #2
Fund : 01 GENERAL FUND

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Vendor/Addr	Remit name	Reg Reference	Date	Description	Tax ID num	Deposit type	Fd-Reac-Y-Objt-Goal-Punc-Sch-DD	ABA num	Account num	FF	RS	F-Term	E-Ext Ref

101035/00	DIAMOND SAW SHOP												
	100 N. FAIRFIELD												
	SUSANVILLE, CA 96130												

260095	PO-260095	07/30/2025	MAINTENANCE SUPPLIES				1	01-8150-0-4300-0000-8200-0000-00	NN	P		19.16	19.16
TOTAL PAYMENT AMOUNT													

100913/00	FGL ENVIRONMENTAL												
	853 CORPORATION STREET												
	SANTA PAULA, CA 93060												

260010	CL-250040	06/18/2025	WATER TESTING										
	PO-260010	07/24/2025	WATER TESTING				1	01-8150-0-4300-0000-8200-0000-00	NN	P		79.00	79.00
TOTAL PAYMENT AMOUNT													

101291/00	GILLESPIE, JESSICA												
	471-287 CIRCLE DRIVE												
	SUSANVILLE, CA 96130												

PV-260002	08/08/2025	ELOP SUPPLIES											
TOTAL PAYMENT AMOUNT													

101081/00	HETNEWANN												
	HOUGHTON MIFFLIN HARCOURT												
	15963 COLLECTIONS CENTER DRIVE												
	CHICAGO, IL 60693												

260062	PO-260062	07/18/2025	MATH CURRICULUM										
TOTAL PAYMENT AMOUNT													

001179/00	JANESVILLE PAYLESS												
	PO BOX 782												
	JANESVILLE, CA 96114												

260109	PO-260109	07/31/2025	FUEL FOR BUSES										
TOTAL PAYMENT AMOUNT													

Vendor/Addr	Remit name	Reg Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y	Objt-Goal-Func	Sch-DD	T9MPS	ABA num	Account num	EE	ES	E-Term	E-ExtRef	Lig Amt	Net Amount	
003525/00	LASSEN COUNTY OFFICE OF EDUC. 472-013 JOHNSTONVILLE RD NORTH SUSANVILLE, CA 96130																		
CL-250037	08/07/2025	24/25	EARLY INTERVENTION SPED				01-6547-0	-7142-0000-9200-0000-00	NN	F		32,321.00					32,321.00	32,321.00	
TOTAL PAYMENT AMOUNT																			
100824/00	MACGILLI, & CO 1000 N. LOMBARD RD. LOMBARD, IL 60148																		
260038	PO-260038	07/15/2025	NURSE SUPPLIES				1	01-1100-0-4300-0000-3140-0000-00	NN	F	436.97						436.97	436.97	
TOTAL PAYMENT AMOUNT																			
101248/00	MW TREE SERVICE 471-255 LINCO LN SUSANVILLE, CA 96130																		
260111	PO-260111	08/06/2025	TREE REMOVAL AND CLEAN UP				1	01-8150-0-5600-0000-8110-0000-00	NY	F	2,000.00						2,000.00	2,000.00	
TOTAL PAYMENT AMOUNT																			
101411/00	NO HOLDEN BACK LLC P.O. BOX 927286 SAN DIEGO, CA 92192-7286																		
260108	PO-260108	08/08/2025	BMX BIKE ASSEMBLY				1	01-0800-0-4300-1110-1000-0000-00	NN	F	1,867.00						1,867.00	1,867.00	
TOTAL PAYMENT AMOUNT																			
101070/00	NORTHWEST EVALUATION ASSOC. 14046 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693-0140																		
260105	PO-260105	09/01/2025	25/26 MAPS RENEWAL				1	01-0800-0-4300-1110-1000-0000-00	NN	F	4,987.50						4,987.50	4,987.50	
TOTAL PAYMENT AMOUNT																			

Vendor/Addr Req Reference	Date	Description	Tax ID num	Deposit type	ABA num	Account num	EE	ES	F	Term	E	Ext Ref
					Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	Liq Amt	Net				Amount

002158/00	OFFICE DEPOT											
	P.O. BOX 29248											
	PHOENIX, AZ 85038-9248											

260047	PO-260047	07/10/2025	CLASSROOM SUPPLIES-GEORGE		1 01-1100-0-4300-1110-1000-000-25	NN P	47.22					47.22
260047	PO-260047	07/10/2025	CLASSROOM SUPPLIES-GEORGE		1 01-1100-0-4300-1110-1000-000-25	NN F	45.47					43.10
260055	PO-260055	07/10/2025	CLASSROOM SUPPLIES-MAIONE		1 01-1100-0-4300-1110-1000-000-17	NN F	57.31					57.31
TOTAL PAYMENT AMOUNT							147.63 *					147.63

001740/00	PERMA BOUND											
	617 E. VANDALIA ROAD											
	JACKSONVILLE, IL 62650-3599											

260050	PO-260050	07/09/2025	NOVELS FOR 8TH GRADE		1 01-0000-0-4300-1110-1000-000-00	NN F	123.72					123.72
TOTAL PAYMENT AMOUNT							123.72 *					123.72

100237/00	SCHOLASTIC NEWS											
	P.O. BOX 639850											
	CINCINNATI, OH 45263-9850											

260072	PO-260072	07/22/2025	SCHOLASTIC MAIONE		1 01-0000-0-4300-1110-1000-000-00	NN F	755.98					755.98
TOTAL PAYMENT AMOUNT							755.98 *					755.98

101210/00	SHRED-IT USA											
	28883 NETWORK PLACE											
	CHICAGO, IL 60673-1288											

260029	PO-260029	07/31/2025	SHREDDING SRVTC		1 01-0000-0-5800-0000-7200-000-00	NN P	74.64					74.64
TOTAL PAYMENT AMOUNT							74.64 *					74.64

100380/00	STAUB & SONS PETROLEUM INC											
	P.O. BOX 488											
	KIAMATH FALLS, OR 97601-0339											

260110	PO-260110	07/24/2025	FLUID FOR RUS #27		1 01-0000-0-4300-0000-3600-000-00	NN P	32.93					32.93
TOTAL PAYMENT AMOUNT							32.93 *					32.93

011 JAMESVILLE UNION ELEMENTARY SD J43140
 ACCOUNTS PAYABLE PRELIST
 BATCH: 0005 AUGUST BATCH #2
 Fund : 01 GENERAL FUND

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Vendor/Addr	Remit name	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Obj	ABA num	Account num	BE	ES	F-Term	E	Ext Ref
Req Reference	Date								Trq Amt			Net Amount	
100218/00	SUSANVILLE ACE HARDWARE 9045 ADAMS AVENUE HUNTINGTON BEACH, CA 92646												
260096	CL-250039 06/30/2025 MAINTENANCE SUPPLIES PO-260096 07/31/2025 JULY MAINTENANCE SUPPLIES					01-8150-0-4300-0000-8200-000-00 NN F 1 01-8150-0-4300-0000-8200-000-00 NN F			324.35 493.74			324.35 493.74	
										818.09 *		818.09	
										TOTAL PAYMENT AMOUNT			
101080/00	U.S. BANK CORPORATE PAYMENT CENTER P.O. BOX 790428 ST. LOUIS, MO 63179-0428												
260039	PO-260039 07/08/2025 CLASSROOM SUPPLIES-SCHOOLWIDE					1 01-0000-0-4300-1110-1000-000-00 NN P			235.84			235.84	
260039	PO-260039 07/08/2025 CLASSROOM SUPPLIES SCHOOLWIDE					1 01-0000-0-4300-1110-1000-000-00 NN F			210.21			210.21	
260043	PO-260043 07/08/2025 TARDY STIP BOOKS					1 01-0000-0-4300-1110-1000-000-00 YN P			68.58			68.58	
260045	PO-260045 07/08/2025 SHIPPING					1 01-0000-0-4300-1110-1000-000-00 YN F			34.07			34.07	
260046	PO-260046 07/08/2025 CLASSROOM SUPPLIES-GEORGE					1 01-1100-0-4300-1110-1000-000-25 NN F			130.31			130.31	
260048	PO-260048 07/08/2025 CLASSROOM SUPPLIES-GEORGE					1 01-1100-0-4300-1110-1000-000-25 NN F			115.65			115.65	
260049	PO-260049 07/08/2025 CLASSROOM SUPPLIES-DOWNS					1 01-1100-0-4300-1110-1000-000-23 NN F			8.57			8.57	
260054	PO-260054 07/08/2025 CLASSROOM SUPPLIES-HERMAN					1 01-1100-0-4300-1110-1000-000-18 NN F			36.44			36.44	
260054	PO-260054 07/08/2025 COMPUTER LAB SUPPLIES					1 01-0000-0-4300-1110-1000-000-00 NN P			40.34			40.34	
260054	PO-260054 07/08/2025 COMPUTER LAB SUPPLIES					1 01-0000-0-4300-1110-1000-000-00 NN P			53.41			53.41	
260054	PO-260054 07/08/2025 COMPUTER LAB SUPPLIES					1 01-0000-0-4300-1110-1000-000-00 NN P			22.98			22.98	
260059	PO-260059 07/08/2025 PAINT FOR FIOP					1 01-2600-0-4300-1110-1000-000-00 NN F			69.90			69.90	
260063	PO-260063 07/11/2025 4 NW TIERS FOR BUS #27					1 01-0000-0-5800-0000-3600-000-00 NN F			1,986.11			1,986.11	
260065	PO-260065 07/14/2025 CUMULATIVE FOLDERS/HEALTH INSE					1 01-0000-0-4300-1110-1000-000-00 NN F			225.83			225.83	
260066	PO-260066 07/14/2025 PHOTO BOOTH FOR BTSN					1 01-0000-0-4300-1110-1000-000-00 NN F			514.00			514.00	
260067	PO-260067 07/14/2025 WILDCARDS 25/26					1 01-0800-0-4300-1110-1000-000-00 NN F			80.11			80.11	
260068	PO-260068 07/11/2025 MAINTENANCE SUPPLIES					1 01-8150-0-4300-0000-8200-000-00 NN F			216.69			216.69	
260071	PO-260071 07/22/2025 ASPHALT FILLER					1 01-8150-0-4300-0000-8200-000-00 NN F			759.33			759.33	
260071	PO-260071 07/22/2025 MATH CURRICULUM					1 01-6300-0-4100-1110-1000-000-00 NN P			18.09			18.09	
260073	PO-260073 07/18/2025 MATH CURRICULUM					1 01-6300-0-4100-1110-1000-000-00 NN P			262.78			262.78	
260098	PO-260098 07/13/2025 PAINT FOR FIOP					1 01-2600-0-4300-1110-1000-000-00 NN F			35.12			35.12	
260098	PO-260098 07/13/2025 SMORE SUBSCRIPTION					1 01-0000-0-4300-1110-1000-000-00 NN F			99.00			99.00	
										5,308.01 *		5,308.01	
										TOTAL PAYMENT AMOUNT			
										TOTAL USE TAX AMOUNT			7.05

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 ES	E-Term Liq Amt	E-Exp Ref Net Amount
100359/00	UBFO BUSINESS SERVICES P.O. BOX 301062 LOS ANGELES, CA 90030-1062									
260032	PO-260032	08/04/2025 AUGUST COPTER MAINT STAFF ROOM	1	01-0000-0-5600-0000-7200-000-00	NN P	155.54 *	155.54	155.54	155.54	155.54
TOTAL PAYMENT AMOUNT										
100723/00	USA BLUE BOOK P.O. BOX 9004 GURNEE, IL 60031-9004									
260080	PO-260080	07/31/2025 WATER SYSTEM SUPPLIES	1	01-8150-0-4300-0000-8200-000-00	NN F	160.71 *	190.67	160.71	160.71	160.71
TOTAL PAYMENT AMOUNT										
006390/00	WAL-MART CAPITAL ONE P.O. BOX 60506 CITY OF INDUSTRY, CA 91716-05									
260090	PO-260090	07/19/2025 MAINTENANCE SUPPLIES	1	01-8150-0-4300-0000-8200-000-00	NN P	85.97 *	85.97	85.97	85.97	85.97
TOTAL PAYMENT AMOUNT										
100328/00	WESTERN NEVADA SUPPLY COMPANY 950 S. ROCK BLVD SPARKS, NV 89431									
260094	PO-260094	07/09/2025 MAINTENANCE SUPPLIES	1	01-8150-0-4300-0000-8200-000-00	NN F	835.32 *	600.00	835.32	835.32	835.32
TOTAL PAYMENT AMOUNT										
TOTAL Fund PAYMENT										60,309.53
TOTAL USE TAX AMOUNT										7.05

011 JAMESVILLE UNION ELEMENTARY SD J43140

ACCOUNTS PAYABLE PRELIST
BATCH: 0005 AUGUST BATCH #2
Fund : 13 CAFETERIA

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Vendor/Addr	Remit. name	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y	Objt-Goal	Punc-Sch-DD	TrmPS	ER	FS	E-Term	F	Ext Ref
Req Reference														Net Amount

101131/00	HEARTLAND SCHOOL SOLUTIONS													
	P.O. BOX 936565													
	ATLANTA, GA 31193-6565													

260084	PO-260084	07/31/2025	MOSAIC PLATFORM			1	13-5310-0-4300-0000-3700-000-00	NN	F			832.50		832.50
					TOTAL PAYMENT AMOUNT							832.50		832.50

TOTAL, Fund	PAYMENT	832.50	**											832.50
TOTAL, BATCH PAYMENT		61,142.03	****						0.00					61,142.03
TOTAL, USE TAX AMOUNT														7.05

TOTAL, DISTRICT PAYMENT		61,142.03	****						0.00					61,142.03
TOTAL, USE TAX AMOUNT														7.05

TOTAL FOR ALL DISTRICTS:		61,142.03	****						0.00					61,142.03
TOTAL USE TAX AMOUNT														7.05

Number of checks to be printed: 27, not counting voids due to stub overflows.

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 6

BUDGET YEAR: 26 RUN DATE 8/28/2025

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

FUND: <u>01</u> General Fund	<u>6,655.74</u>
<u>13</u> Cafeteria Fund	
FUND: <u>14</u> Deferred Maintenance	
FUND: <u>25</u> Developer Fee	
FUND: <u>35</u> County School Facilities Fund	
Batch Totals:	<u>6,655.74</u>

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: [Signature]

DATE: 8/28/25

LCOE USE:

DATE RECEIVED FOR AUDIT: 8/27/2025

AUDITED BY: [Signature]

DATE APPROVED: 8/28/25

COMMENTS:

Batch status: A All

From batch: 0006

To batch: 0006

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TTN: N

011 JAMESVILLE UNION ELEMENTARY SD J44489

ACCOUNTS PAYABLE PRELIST
BATCH: 0006 AUGUST BATCH #2
Fund : 01 GENERAL FUND

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Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal-Func-Sch-DD	TRMPS	ABA num	Account num	EE	ES	E-Term	E-ExtRef
											Liq Amt	Net	Amount	

101244/00	BRANCH, KATRINA													
	717-050 LAKE LEAVITT ROAD													
	SUSANVILLE, CA 96130													

PV-260003	08/25/2025	PAYROLL CORRECTION					01-0000-0-4300-0000-7200-000-00	NN			473.17 *		473.17	
TOTAL PAYMENT AMOUNT											473.17			

101285/00	BURKMAN, JENNIFER													
	475-525 SOUTH STREET													
	SUSANVILLE, CA 96130													

PV-260004	08/25/2025	PAYROLL CORRECTION					01-0000-0-4300-0000-7200-000-00	NN			98.18 *		98.18	
TOTAL PAYMENT AMOUNT											98.18			

101277/00	DYER, BRENDA													
	465-215 MAIN STREET													
	JANESVILLE, CA 96114													

PV-260010	08/25/2025	PAYROLL CORRECTION					01-0000-0-4300-0000-7200-000-00	NN			618.76 *		618.76	
TOTAL PAYMENT AMOUNT											618.76			

100922/00	EHRlich, CARY													
	463-840 CHRISTIE STREET													
	JANESVILLE, CA 96114													

PV-260005	08/25/2025	PAYROLL CORRECTION					01-0000-0-4300-0000-7200-000-00	NN			607.73 *		607.73	
TOTAL PAYMENT AMOUNT											607.73			

100773/00	ETHRIDGE, HEATHER													
	465-445 ELYSIAN VALLEY													
	JANESVILLE, CA 96114													

PV-260006	08/25/2025	PAYROLL CORRECTION					01-0000-0-4300-0000-7200-000-00	NN			472.54 *		472.54	
TOTAL PAYMENT AMOUNT											472.54			

011 JANESVILLE UNION ELEMENTARY SD J44489

ACCOUNTS PAYABLE PRELIST
BATCH: 0006 AUGUST BATCH #2
Fund : 01 GENERAL FUND

APV500 I.00.24 08/25/25 13:58 PAGE
<< Open >>

Vendor/Addr Req Reference	Remit name Date	Description	Tax ID num	Deposit type	Fd-Resc-Y-Objt-Goal	ABA num	Account num	RE ES	E Term	F. Exp Ref
								Idq Amt		Net Amount

101278/00	FINE, JENNIFER									
	462-870 JANESVILLE GRADE									
	JANESVILLE, CA 96114									

PV-260011	08/25/2025	PAYROLL CORRECTION			01-0000-0-4300-0000-7200-000-00	NN	58.90 *			58.90
TOTAL PAYMENT AMOUNT										

101414/00	GAMMIE, ROBERT									
	563 LAKEWOOD WAY									
	SUSANVILLE, CA 96130									

PV-260007	08/25/2025	PAYROLL CORRECTION			01-0000-0-4300-0000-7200-000-00	NN	210.60 *			210.60
TOTAL PAYMENT AMOUNT										

101415/00	HASSELL, WILLOW									
	459-925 LAKE VIEW DRIVE									
	JANESVILLE, CA 96114									

PV-260015	08/25/2025	PAYROLL CORRECTION			01-0000-0-4300-0000-7200-000-00	NN	1,594.10 *			1,594.10
TOTAL PAYMENT AMOUNT										

101249/00	HERMAN, JACEY									
	P.O. BOX 538									
	JANESVILLE, CA 96114									

PV-260008	08/25/2025	PAYROLL CORRECTION			01-0000-0-4300-0000-7200-000-00	NN	514.19 *			514.19
TOTAL PAYMENT AMOUNT										

101267/00	MCKERNAN, REBEKAH									
	P.O. BOX 522									
	JANESVILLE, CA 96114									

PV-260012	08/25/2025	PAYROLL CORRECTION			01-0000-0-4300-0000-7200-000-00	NN	517.74 *			517.74
TOTAL PAYMENT AMOUNT										

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	EF	ES	E-Term	E-ExtrRef
					T9MPS			Liq	Amt		Net
											Amount
101231/00	RUBIO, JULIE 451-980 US HWY 395 MILFORD, CA 96121										
		PV-260009 08/25/2025 PAYROTI, CORRECTION			01-0000-0-4300-0000-7200-000-00 NN						46.47
				TOTAL PAYMENT AMOUNT			46.47 *				46.47
101224/00	TINNIN, ALISA P.O. BOX 1022 JANESVILLE, CA 96114										
		PV-260013 08/25/2025 PAYROTI, CORRECTION			01-0000-0-4300-0000-7200-000-00 NN						691.43
				TOTAL PAYMENT AMOUNT			691.43 *				691.43
101190/00	TOW, SADYE 461-790 WHISPERING PTNES DRIVE JANESVILLE, CA 96114										
		PV-260014 08/25/2025 PAYROTI, CORRECTION			01-0000-0-4300-0000-7200-000-00 NN						751.93
				TOTAL PAYMENT AMOUNT			751.93 *				751.93
				TOTAL Fund	PAYMENT		6,655.74 **				6,655.74
				TOTAL BATCH PAYMENT			6,655.74 ***	0.00			6,655.74
				TOTAL DISTRICT PAYMENT			6,655.74 ****	0.00			6,655.74
				TOTAL FOR A/L DISTRICTS:			6,655.74 ****	0.00			6,655.74

Number of checks to be printed: 13, not counting voids due to stub overflows.

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

DISTRICT # 11
DISTRICT NAME: JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
BATCH # 7

BUDGET YEAR: 26 RUN DATE 8/28/2025

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

FUND: <u>01</u> General Fund	<u>68,340.17</u>
<u>13</u> Cafeteria Fund	<u>12.20</u>
FUND: <u>14</u> Deferred Maintenance	
FUND: <u>25</u> Developer Fee	
FUND: <u>35</u> County School Facilities Fund	

Batch Totals: 68,352.37

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: James Lewis

DATE: 8/28/25

LCOE USE:

DATE RECEIVED FOR AUDIT: 8/29/2025

AUDITED BY: Dena Hanne for SL

DATE APPROVED: 8/28/25

COMMENTS:

Batch status: A All
From batch: 0007
To batch: 0007
Include Revolving Cash: Y
Include Address: Y
Include Object Desc: N
Include Vendor TTN: N

011 JAMESVILLE UNION ELEMENTARY SD J44576
 ACCOUNTS PAYABLE PRELIST
 BATCH: 0007 BATCH #3 AUGUST
 Fund : 01 GENERAL FUND

APY500 L.00.24 08/26/25 09:09 PAGE
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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	ES	F Term	R-Ext Ref
								Inq Amt			Net Amount
100371/00	HILLIARD/SACRAMENTO P.O. BOX 801400 KANSAS CITY, MO 64180-1400										
260099	PO-260099	08/12/2025	25/26	CLEANING SUPPLIES	1	01-8150-0-4300-0000-8200-000-00	NN P	582.73			582.73
260099	PO-260099	08/14/2025	25/26	CLEANING SUPPLIES	1	01-8150-0-4300-0000-8200-000-00	NN P	170.17			170.17
				TOTAL PAYMENT AMOUNT		752.90 *					752.90
001179/00	JAMESVILLE PAYLESS PO BOX 782 JAMESVILLE, CA 96114										
260093	PO-260093	08/25/2025		FUEL FOR TRUCK	1	01-8150-0-4300-0000-8200-000-00	NN P	295.00			295.00
				TOTAL PAYMENT AMOUNT		295.00 *					295.00
003525/00	LASSEN COUNTY OFFICE OF EDUC. 472-013 JOHNSTONVILLE RD NORTH SUSANVILLE, CA 96130										
260020	PO-260020	08/25/2025		MASTER AGREEMENT	1	01-0000-0-5800-0000-7200-000-00	NN F	23,523.79			23,523.79
260020	PO-260020	08/25/2025		MASTER AGREEMENT	2	01-1100-0-5800-1110-1000-000-00	NN F	10,252.90			10,252.90
260020	PO-260020	08/25/2025		MASTER AGREEMENT	3	01-0000-0-5300-1110-4200-000-00	NN F	376.50			376.50
260020	PO-260020	08/25/2025		MASTER AGREEMENT	4	01-1100-0-4300-0000-7200-000-00	NN F	1,376.92			1,376.92
260125	PO-260125	08/15/2025		MASTER AGREEMENT	5	01-0000-0-5900-0000-7200-000-00	NN F	6,514.44			6,514.44
	PV-260016	08/25/2025		STRS PENALTIES	1	01-6266-0-5200-1110-1000-000-00	NN F	199.74			199.74
				TOTAL PAYMENT AMOUNT		42,245.68 *					42,245.68
001229/00	LASSEN MUNICIPAL UTILITY DIST 65 SO. ROOP ST. SUSANVILLE, CA 96130										
260021	PO-260021	08/10/2025		AUGUST PHONE CHARGES	1	01-0000-0-5510-0000-8200-000-00	NN P	3,896.76			3,896.76
				TOTAL PAYMENT AMOUNT		3,896.76 *					3,896.76

Vendor/Addr	Remit name	Req Reference	Date	Description	Tax ID num	Deposit type	Fd-Resc-Y	Objt-Goal	ABA num	Account num	FF	RS	F. Term	E-ExtRef
											Liq Amt			Net Amount

100947/00 LOZANO SMITH, LLP
 7404 NORTH SPALDING
 FRESNO, CA 93720-3370

260022	PO-260022	08/12/2025	JULY LEGAL SERVICES				1	01-0000-0-5800-0000-7110-000-00		NY P	2,712.06			2,712.06
TOTAL PAYMENT AMOUNT											2,712.06		2,712.06	

002158/00 OFFICE DEPOT
 P.O. BOX 29248
 PHOENIX, AZ 85038-9248

260041	PO-260041	08/08/2025	CLASSROOM SUPPLIES-SCHOOLWIDE				1	01-0000-0-4300-1110-1000-000-00		NN P	62.53			62.53
260041	PO-260041	08/08/2025	CLASSROOM SUPPLIES-SCHOOLWIDE				1	01-0000-0-4300-1110-1000-000-00		NN P	116.11			116.11
260041	PO-260041	07/09/2025	CLASSROOM SUPPLIES-SCHOOLWIDE				1	01-0000-0-4300-1110-1000-000-00		NN P	19.72			19.72
260041	PO-260041	07/10/2025	CLASSROOM SUPPLIES-SCHOOLWIDE				1	01-0000-0-4300-1110-1000-000-00		NN P	9.11			9.11
260041	PO-260041	07/09/2025	CLASSROOM SUPPLIES-SCHOOLWIDE				1	01-0000-0-4300-1110-1000-000-00		NN P	11.82			11.82
260041	PO-260041	07/10/2025	CLASSROOM SUPPLIES-SCHOOLWIDE				1	01-0000-0-4300-1110-1000-000-00		NN P	313.81			313.81
260041	PO-260041	08/07/2025	CREDIT FOR MISSING ITEMS				1	01-0000-0-4300-1110-1000-000-00		NN M	1,999.13			2,046.62
260041	PO-260041	08/11/2025	CREDIT FOR MISSING ITEMS				1	01-0000-0-4300-1110-1000-000-00		NN M	0.00			21.82
TOTAL PAYMENT AMOUNT											2,467.97		2,467.97	

101413/00 PERFECT GIFT.COM
 495 MANSFIELD AVENUE
 PITTSBURGH, PA 15205

260107	PO-260107	08/07/2025	WTTDCARD PRIZES				1	01-0800-0-4300-1110-1000-000-00		NN F	231.93			216.05
TOTAL PAYMENT AMOUNT											216.25		216.25	

100316/00 PIZZA FACTORY
 PO BOX 1087
 JANESVILLE, CA 96114

260078	PO-260078	08/07/2025	PIZZA FOR ELOP				1	01-2600-0-4300-1110-1000-000-00		NN F	142.35			142.35
TOTAL PAYMENT AMOUNT											142.35		142.35	

ACCOUNTS PAYABLE PRELIST
 BATCH: 0007 BATCH #3 AUGUST
 Fund : 01 GENERAL FUND

Vendor/Addr Remit name Description Tax ID num Deposit type Fd Resc-Y-Objt-Goal-Func-Sch-DD TrnMPS ABA num Account num EF ES F Term F ExtrRef
 Req Reference Date P.O. BOX 26246 LOS ANGELES, CA 90026

101392/00 PROJECT WAYFINDER
 P.O. BOX 26246
 LOS ANGELES, CA 90026
 260126 PO-260126 08/25/2025 SFT. ANNUAL LICENSE 1 01-0000-0-4300-1110-1000-000-00 NN F 7,983.00 * 7,983.00 7,983.00

101210/00 SHRED-IT USA
 28883 NETWORK PLACF
 CHICAGO, IL 60673-1288

002099/00 STATE OF CALIFORNIA
 DEPARTMENT OF EDUCATION
 PO BOX 515006
 SACRAMENTO, CA 95851-5006

01-0000-0-5800-0000-7200-000-00 NN F 75.51 75.51

01-0000-0-8011-0000-0000-000-00 NN F 228,850.00
 01-0000-0-8019-0000-0000-000-00 NN F 1,432.40
 01-0000-0-8590-0000-0000-000-00 NN F 10,301.60

TOTAL PAYMENT AMOUNT 0.00 * 75.51 75.51

101417/00 SUSANVILLE FORD
 704-550 RICHMOND ROAD
 SUSANVILLE, CA 96130

260127 PO-260127 08/19/2025 CHP COMPLIANCE #25 1 01-0800-0-5600-0000-3600-000-00 NN F 2,029.89
 260127 PO-260127 08/19/2025 CHP COMPLIANCE #27 1 01-0800-0-5600-0000-3600-000-00 NN F 2,029.89

TOTAL PAYMENT AMOUNT 4,059.78 * 4,059.78

100359/00 UBEO BUSINESS SERVICES
 P.O. BOX 301062
 LOS ANGELES, CA 90030-1062

260032 PO-260032 08/06/2025 AUGUST COPIER MAINT COPY ROOM 1 01-0000-0-5600-0000-7200-000-00 NN F 494.91
 TOTAL PAYMENT AMOUNT 494.91 * 494.91

TOTAL Fund PAYMENT 68,340.17 ** 68,340.17

ACCOUNTS PAYABLE PRELIST
 BATCH: 0007 BATCH #3 AUGUST
 Fund : 13 CAFETERIA

Vendor/Addr Remit name Description Tax ID num Deposit type ABA num Account num FF ES E-Form E Ext Ref
 Req Reference Date 714-950 CAROLYN WAY
 101416/00 DOUGLAS, SHANNON 714-950 CAROLYN WAY JANESVILLE, CA 96114

Fd-Resc-Y-Objt-Goal-Func-Sch-DD T9MPS FF ES E-Form E Ext Ref
 Trdq Amt Net Amount

PV-260017 08/25/2025 REFUND LUNCH BALANCE 13-5310-0-8634-0000-0000-0000-00 NN 12.20 * 12.20 12.20
 TOTAL PAYMENT AMOUNT 12.20 * 12.20 12.20

TOTAL Fund PAYMENT 12.20 ** 12.20
 TOTAL BATCH PAYMENT 68,352.37 *** 0.00 68,352.37
 TOTAL DISTRICT PAYMENT 68,352.37 **** 0.00 68,352.37
 TOTAL FOR ALL DISTRICTS: 68,352.37 **** 0.00 68,352.37

Number of checks to be printed: 18, not counting voids due to stub overflows.
 Number of zero dollar checks: 1, will be skipped.

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2025 / 2026 CASH FLOW

	Object	July	August	September	October	November
A.	BEGINNING CASH					
B.	RECEIPTS					
	Principal Apportionment / LCFF	3,042,684.91	2,733,375.91	2,655,754.91	2,659,956.91	2,659,956.91
	Property Taxes	(95,984.00)	364,580.00			
	DEFERRAL REPAYMENT					
	Miscellaneous Funds					
	Federal Revenue					
	Other State Revenue	3,344.00	23,948.00	22,342.00		
	Other Local Revenue	10,500.00	522.00	1,592.00		
	Interfund Transfers In					
	All Other Financing Sources					
	Other Receipts/Non-Revenue					
	TOTAL RECEIPTS	(82,140.00)	389,050.00	23,934.00	-	-
C.	DISBURSEMENTS					
	Certificated Salaries	41,346.00	130,542.00			
	Classified Salaries	73,053.00	75,262.00			
	Employee Benefits	45,417.00	90,401.00			
	Books & Supplies	13,657.00	42,053.00	(138.00)		
	Service & Other Operating Expenditures	95,630.00	82,774.00			
	Capital Outlay					
	Other Outgo					
	Interfund Transfers Out					
	All Other Financing Uses					
	Other Disbursements/ Non Expenditures					
	TOTAL DISBURSEMENTS	269,103.00	421,032.00	(138.00)		
D.	PRIOR YEAR TRANSACTIONS					
	Accounts Receivable	71,808.00				
	Accounts Payable	(29,874.00)	(45,639.00)	(19,870.00)		
	Current Loans					
	PRIOR YEAR TRANSACTIONS	41,934.00	(45,639.00)	(19,870.00)		
	Deferred Revenue	-	-	-		
	Suspense Clearing	-	-	-		
E.	NET INCREASE/DECREASE					
	(B-C+D)	(309,309.00)	(77,621.00)	4,202.00		
F.	ENDING CASH (A+E)	2,733,375.91	2,655,754.91	2,659,956.91	2,659,956.91	2,659,956.91
G.	ENDING CASH, PLUS ACCRUALS					

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

Payroll Period Ending August, 2025

End of Month Gross Payroll - August, 2025

Certificated	130,542.03
Classified	80,666.60
Board Members	-
Retirees	-
Certificated Subs	-
Classified Subs	-
TOTAL	211,208.63

Benefits (for month of September, 2025)

Medical	\$	32,416.00
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) \$ 240,044.83

Janesville Union Elementary School District
Fund Balance as of 9/11/2025

GENERAL FUND 01

Beginning Balance 7/1/25	\$	3,042,684.91	
Expenses	\$	(1,044,451.02)	Payroll/Accounts Payable
Revenue	\$	425,321.61	Apportionment/Deposits
9/11/2025	\$	2,423,555.50	

CAFETERIA FUND 13

Beginning Balance 7/1/25	\$	229,746.11	
Expenses	\$	(12,260.20)	Payroll/Accounts Payable
Revenue	\$	44,392.64	Apportionment/Deposits
9/11/2025	\$	261,878.55	

DEFERRED MAINTENANCE FUND 14

Beginning Balance 7/1/25	\$	6,529.60	
Expenses			Payroll/Accounts Payable
Revenue	\$	186.81	Apportionment/Deposits
9/11/2025	\$	6,716.41	

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY FUND 17

Beginning Balance 7/1/25	\$	165.32	
Expenses			Payroll/Accounts Payable
Revenue			Apportionment/Deposits
9/11/2025	\$	165.32	

CAPITAL FACILITIES DEVELOPER FEE FUND 25

Beginning Balance 7/1/25	\$	85,534.55	
Expenses	\$	(75.74)	Payroll/Accounts Payable
Revenue	\$	2,524.70	Apportionment/Deposits
9/11/2025	\$	87,983.51	

SCHOOL FACILITIES FUND 35

Beginning Balance 7/1/25	\$	197,123.83	
Expenses			Payroll/Accounts Payable
Revenue			Apportionment/Deposits
9/11/2025	\$	197,123.83	

BOND INTEREST & REDEMPTION FUND 51 (INFORMATION ONLY)

Beginning Balance 7/1/25	\$	17,326.26	
Expenses	\$	-	Payroll/Accounts Payable
Revenue	\$	-	Apportionment/Deposits
9/11/2025	\$	17,326.26	

2025/26 Open Purchase Orders

PO #	Date	Vendor Number	Vendor Name	Amount
260001	7/7/2025	100597	BIERMAN, KENDRA	6,000.00
260002	7/7/2025	101041	C & S WASTE SOLUTIONS	8,000.00
260003	7/7/2025	100730	CALIFORNIA SCHOOL MANAGEMENT	4,000.00
260004	7/7/2025	101013	CANON FINANCIAL SERVICES INC	8,000.00
260005	7/7/2025	1301	CSBA, POLICY SERVICES	9,391.00
260006	7/7/2025	6370	CASBO	850.00
260007	7/7/2025	1408	CURRENT ELECTRIC AND ALARM	5,500.00
260008	7/7/2025	101049	DOCUMENT TRACKING SERVICES LLC	425.00
260009	7/7/2025	2733	FEATHER RIVER PUBLISHING CO	500.00
260010	7/7/2025	100913	FGL ENVIRONMENTAL INC	2,000.00
260011	7/7/2025	561	FRONTIER	7,000.00
260012	7/7/2025	100635	HR DIRECT	200.00
260013	7/7/2025	100456	JANESVILLE POST OFFICE	1,800.00
260014	7/7/2025	100456	JANESVILLE POST OFFICE	200.00
260015	7/7/2025	100816	JUST KIDDING AROUND	57,266.00
260016	7/7/2025	3525	LASSEN COUNTY OFFICE OF EDUC.	15,000.00
260017	7/7/2025	3525	LASSEN COUNTY OFFICE OF EDUC.	350.00
260018	7/7/2025	3525	LASSEN COUNTY OFFICE OF EDUC.	200.00
260019	7/7/2025	3525	LASSEN COUNTY OFFICE OF EDUC.	500.00
260020	7/8/2025	3525	LASSEN COUNTY OFFICE OF EDUC.	42,044.55
260021	7/8/2025	1229	LASSEN MUNICIPAL UTILITY DIST	60,000.00
260022	7/8/2025	100947	LOZANO SMITH, LLP	25,000.00
260023	7/8/2025	101083	LASSEN COUNTY HEALTH DEPT.	350.00
260024	7/8/2025	101083	LASSEN COUNTY HEALTH DEPT.	500.00
260025	7/8/2025	101100	MOUNTAIN VALLEY AWARDS &	350.00
260026	7/8/2025	2694	NCSIG	66,929.06
260027	7/8/2025	2158	OFFICE DEPOT	7,000.00
260029	7/8/2025	101210	SHRED-IT	1,000.00
260030	7/8/2025	963	SINGLETON / AUMAN PC	15,400.00
260031	7/8/2025	100380	STAUB ENERGY	50,000.00
260032	7/8/2025	100359	RAY MORGAN CO	9,000.00
260033	7/8/2025	101392	PROJECT WAYFINDER	7,983.00
260088	7/31/2025	100381	PACE SUPPLY CORP	400.00
260089	7/31/2025	101200	YOUR H2O PRO	150.00
260090	7/31/2025	6390	WAL-MART	600.00
260091	7/31/2025	1722	PAYLESS BUILDING SUPPLY	400.00
260092	7/31/2025	100109	LASSEN MOTOR PARTS	200.00
260093	7/31/2025	1179	JANESVILLE PAYLESS	2,500.00
260094	7/31/2025	100328	WESTERN NEVADA SUPPLY COMPANY	600.00
260095	7/31/2025	101035	DIAMOND SAW SHOP	250.00

260096	7/31/2025	100218 SUSANVILLE ACE HARDWARE	1,300.00
260119	8/18/2025	100328 WESTERN NEVADA SUPPLY COMPANY	750.00
260124	8/18/2025	101412 BANNER LASSEN MEDICAL	750.00
260127	8/25/2025	101417 SUSANVILLE FORD	12,000.00
260130	8/27/2025	2126 STATE OF CALIFORNIA	1,500.00
260131	8/27/2025	100316 PIZZA FACTORY	17,000.00
260132	8/27/2025	101080 US BANK	500.00
260133	8/27/2025	101080 US BANK	300.00
260134	8/27/2025	351 BONANZA PRODUCE COMPANY	26,000.00
260135	8/27/2025	1542 MORNING GLORY INC	15,000.00
260136	8/27/2025	1542 MORNING GLORY INC	50,000.00

Dear Janesville School Governing Board,

The class of 2026 would like to request approval for the following fundraising activities. The raised funds will be used for graduation expenses and the eighth-grade trip.

- Dances
- Back to School Night Dinner
- Spirit Wear
- Otis Spunkmeyer Cookie Dough
- Smencils Products
- Halloween Carnival
- Holiday Grams
- Craft Fair
- Silent Auction
- Pie in the Face
- Tournament Snack Bar
- Change War

Thank you for your time and consideration.

Sincerely,

Jennifer Fine

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
Gann Limit Calculation
Resolution #26-02

WHEREAS, Government Code Section 7906 (f) requires that each school district and county shall report to the Superintendent of Public Instruction and to the Director of Finance at least annually its appropriation limit; and

WHEREAS, Education Code Sections 1629 and 42132 specify that the Janesville Union Elementary School District shall adopt a resolution identifying their estimated appropriations limits for the current year and their actual appropriations for the preceding year.

NOW, THEREFORE, BE IT RESOLVED that the Janesville Union Elementary School District approves the attached Gann Appropriation Limits.

PASSED AND ADOPTED by the Board of Trustees of the Janesville Union Elementary School District at a duly called meeting held on September 16, 2025, by the following called vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

I, Jamie Lewis, Superintendent/Principal of the Janesville Union Elementary School District do hereby certify that the foregoing is a full, true and correct copy of a resolution passed and adopted by said Board at a regular meeting held on said date.

Jamie Lewis, Superintendent/Principal

Date



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

It's Time to Calculate Your Annual Gann Limit



BY PATTI F. HERRERA, EDD

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posted July 29, 2025

Each year, school districts and county offices of education (COEs) are required to calculate their annual spending limits, also known as Gann Limits. This requirement was installed nearly 50 years ago with the passage of Proposition 4 (1979), which is intended to limit government spending by state and local public agencies, including public education agencies.

Specifically, Education Code Section (EC §) 42132 and EC § 1629 require the governing boards of school districts and COEs, respectively, to adopt resolutions estimating their local educational agencies' spending limits for the current fiscal year (2025-26) and the actual spending limit for the prior fiscal year (2024-25) at a regular or special meeting. COEs must adopt this resolution by October 15, while school districts must do so by September 15.

Local Gann Limits are calculated by multiplying the prior-year limit by the percent change in per capita personal income and average daily attendance. Districts and COEs whose revenues exceed their Gann Limits are required to increase their spending limits by "borrowing" from the state's limit in an amount equal to their proceeds of taxes (see Government Code Section [GC §] 7902.1). This process has been incorporated into Standardized Account Code Structure (SACS) software; therefore, districts and COEs are no longer required to submit a letter to the Department of Finance about increases to their spending limits.

Conversely, if a district's or COE's Gann Limit is higher than its proceeds of taxes, it must decrease its limit by an amount equal to its revenues. This process is also incorporated into the SACS software, and the governing board of a district or COE is required to adopt a resolution adjusting the limit pursuant to GC § 7910(a).

More information on the Gann Limit and the Form GANN can be found in the 2025 SACS Web user guide, which can be accessed [here](#).

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
EDUCATION PROTECTION ACCOUNT REVISION
Resolution #26-03

WHEREAS, the voters approved Proposition 30 on November 6, 2012 and Proposition 55 on November 8, 2016;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012 (sun setting 12/31/17), and Proposition 55 Article XIII, Section 36 to the California Constitution effective November 8, 2016 (commencing 01/01/2018);

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the State of California Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

EDUCATION PROTECTION ACCOUNT REVISION

Resolution #26-03

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WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Janesville Union School District;
2. In compliance with Article XIII, Section 36(e), with the California constitution, the governing board of the Janesville Union School District has determined to spend the monies received from the Education Protection Act for certificated teacher salaries.

PASSED AND ADOPTED by the Board of Trustees of the Janesville Union Elementary School District at a duly called meeting held on September 16, 2025, by the following called vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

JoAnna Harrison, President

Member

Member

Member

Member

EDUCATION PROTECTION ACCOUNT

RESOURCE 1400

2024/2025 Estimated Actuals

Based on the Education Protection Account Entitlement for the 2024/2025 fiscal year,
the Janesville Union Elementary School District will receive/expend the following:

Program	Object Code	Function Code	Revenue	Expenditures
Revenue (EPA)	8012	0000	\$ 1,041,541.00	
Teacher Instruction	1100	1000		\$ 783,049.00
STRS	3101	1000		\$ 147,937.00
Medicare	3301	1000		\$ 13,622.00
Health Benefits	3401	1000		\$ 70,733.00
Unemployment Insurance	3501	1000		\$ 2,002.00
Workers Compensation	3601	1000		\$ 24,198.00
Supplies	4300	1000		\$0.00
2024/2025 Estimated Budget Totals			\$ 1,041,541.00	\$ 1,041,541.00

Board Date: 9-16-25

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
AUTHORIZATION OF OUT-OF-STATE FIELD TRIPS

RESOLUTION #26-04

WHEREAS, the Board has the authority to establish policies for the Janesville Union Elementary School District, and;

WHEREAS, the Board has established by Board Policy 6153 that all trips involving out-of-state or overnight travel shall require the prior approval of the Board, and;

WHEREAS, the Board recognizes that the fourth-grade classes may travel to Donner State Park and Coloma to further their studies of California history and may therefore travel out of the State of California through the State of Nevada, and;

WHEREAS, the Board recognizes that seventh and eighth grade students may travel to Reno, Nevada to further their study of world religions, and;

WHEREAS, the Board recognizes that the sixth, seventh and eighth grade students may travel to Nevada for recognition of honor roll/citizenship status or class trip. The eighth grade may travel through/to Nevada for the end-of-year eighth-grade graduation trip, and;

WHEREAS, the Board recognizes that all classes may travel to the University of Reno, Nevada to further their knowledge of higher education, and;

WHEREAS, the Board recognizes that all classes may travel to Reno, Nevada to learn about curriculum related activities, and;

WHEREAS, the Board recognizes that the Wrestling Team may travel to Nevada for out-of-state tournaments.

NOW, THEREFORE, BE IT RESOLVED the Janesville Union School District Board of Trustees authorizes these field trips and the use of contracted school district transportation services.

THE FOREGOING RESOLUTION was adopted by the Board of Trustees of the Janesville Union School District at a meeting of said Board held on the 16th day of September, 2025, by the following vote, to-wit:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Jamie Lewis, Superintendent/Principal

Date

Clerk of the Board

Date

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
RESOLUTION #26-05

DECLARATION OF SURPLUS PROPERTY
MISCELLANEOUS ITEMS

WHEREAS the Janesville Union Elementary School District is the owner of certain property identified on the attached list. The surplus materials from the list are located at the Janesville School site, Janesville, CA; and

WHEREAS the Board of Trustees hereby determines that said personal property is no longer needed by the Janesville Union School District for school purposes; and

WHEREAS the Board of Trustees hereby determines that the personal property has a fair market value of less than Two Thousand Five Hundred Dollars (\$2,500.00); and

WHEREAS the Board of Trustees hereby determines that it is in the public interest for the District to declare as surplus and discard/sell said personal property.

NOW, THEREFORE, BE IT RESOLVED that the attached list of miscellaneous items is declared as surplus.

THE FOREGOING RESOLUTION was adopted by the Board of Trustees of the _____ Janesville Union Elementary School District at a meeting of said Board held on the 16th day of September 2025, by the following vote, to-wit:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Jamie Lewis, Superintendent/Principal

Date

Clerk of the Board

Date

**SURPLUS PROPERTY LIST
FOR
MISCELLANEOUS ITEMS
RESOLUTION # 26-05**

QUANTITY MISCELLANEOUS ITEMS

7	Lunch Tables
13	Surface Pros (not compatible with Windows 11)

**PRINCIPAL ATTESTATION
TO TEACHER AND PARAPROFESSIONAL
QUALIFICATIONS**

I hereby attest that Janesville Union Elementary School

1. is in compliance

or

2. is working towards compliance

with the requirements of Section 1119 of the No Child Left Behind Act of 2001.

Signature: _____

Title: Superintendent/Principal

Name: Jamie Lewis

Date: September 16, 2025

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
SUFFICIENCY OF INSTRUCTIONAL MATERIALS
EDUCATION CODE SECTION 60119
RESOLUTION #26-06

WHEREAS, the governing board of the Janesville Union Elementary School District, in order to comply with the requirements of *Education Code Section 60119* held a public hearing on September 16, 2025, at 6:30 p.m. which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least ten days notice of the public hearing posted in at least three public places within the district that stated the time, place, and the purpose of the hearing, and;

WHEREAS, the Janesville Union Elementary School District provides educational programs for students in grades K-8, and;

WHEREAS, the governing board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, pursuant to Education Code 60119, the Janesville School Board of Trustees has determined that each pupil has sufficient textbooks or instructional materials, or both, in each subject consistent with the content and cycles of the curriculum framework adopted by the State Board of Education.

NOW, THEREFORE, BE IT RESOLVED and found that the Board hereby determines, as required by Education Code Section 60119, that each student in the School District has sufficient textbooks and other instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects: Mathematics, Science, History-Social Science, and English/Language Arts (including the English language development component of adopted programs);

BE IT FURTHER RESOLVED, that the District Superintendent, or his designee, is authorized and directed to submit the required certification to the California Department of Education indicating that the District has complied with the requirements of Education Code Section 60119.

THE FOREGOING RESOLUTION was adopted by the Board of the School District at a regular meeting of said Board held on the 16th day of September 2025, by the following vote, to-wit:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Jamie Lewis, Superintendent/Principal

Date

Clerk of the Board

Date

Memorandum of Understanding
By and Between
Janesville Union Elementary School District ("District") And
The California School Employees' Association and its
Janesville Chapter 678 (together "CSEA")

This Memorandum of understanding (MOU) is entered into by and between Janesville Elementary School District ("District") and the California School Employees Association and its Chapter 678 (together "CSEA") The purpose of this MOU is to provide an incentive being offered due to an increase in funding provided through the Expanded Learning Opportunities Program (ELOP) and is limited to the 2025 - 2026 school year and summer 2026. The District and CSEA agree as follows:

ELIGIBILITY

- A. Current Employees: employed for the 2025 - 2026 year.

PAYMENT SCHEDULE

- A. \$40.00 hourly rate.

FUNDING SOURCE

- A. The rate is paid entirely through an increase in Expanded Learning Opportunities Program (ELOP) funds for the 2025- 26 school year. This funding is limited and not guaranteed in future years. This agreement does not establish a precedent for future compensation.

TAXABLE INCOME

- A. The payments are subject to all applicable taxes and withholdings.

TERM OF AGREEMENT

- A. This MOU is non-precedent setting and shall not be used as evidence or argument in any other matter or future negotiation between the Parties. This shall expire in full without precedent on August 31st, 2026.

Agreed to:

For the District:

Signed by:
Jamie Lewis
AA62EEB7628B45E

Jamie Lewis, Superintendent

Date: 8/29/2025

For CSEA:

Signed by:
Alisa Tinnin
3BE43591E0224D0

Alisa Tinnin, President Chapter 678

Date: 8/29/2025

Signed by:
Veronica Sanchez
DF91FDD0747D406

Veronica Sanchez, CSEA LRR

Date: 8/29/2025

Policy on Preventing Overidentification and Disproportionate Representation of Students by Race and Ethnicity in Special Education

Policy Number: SPED-ODR-2025-01

Purpose

To ensure compliance with state and federal requirements, including SPPI Indicators 9 and 10, this policy establishes procedures to prevent the inappropriate overidentification and disproportionate representation of students by race and ethnicity as individuals with exceptional needs. The Local Educational Agency (LEA) is committed to ensuring equitable access to special education services while safeguarding against bias and discrimination.

Scope

This policy applies to all LEA staff, including administrators, special education personnel, general education teachers, and other professionals involved in referral, assessment, eligibility determination, and placement of students in special education programs.

Policy Statement

The LEA affirms that all students, regardless of race, ethnicity, or cultural background, have the right to fair and appropriate educational opportunities. The LEA shall:

- Maintain policies, procedures, and programs consistent with federal and state requirements under the Individuals with Disabilities Education Act (IDEA), Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act (ADA).
 - Monitor and address any patterns of overidentification or disproportionate representation of students by race and ethnicity in special education identification, placement, and discipline.
-

Procedures

1. Policy and Program Alignment

The LEA must maintain and implement policies and procedures aligned with state and federal requirements governing:

1. Free appropriate public education (FAPE).
2. Full educational opportunity.
3. Child find and referral.
4. Individualized Education Programs (IEPs), including development, implementation, review, and revision.
5. Least restrictive environment (LRE).
6. Procedural safeguards.
7. Annual and triennial assessments.
8. Confidentiality of student records.
9. Transition from Part C of IDEA to the preschool program under Part B.
10. Children in private schools.
11. Compliance assurances with IDEA, Section 504, ADA, and related regulations.
12. Governance and administration requirements.

2. Monitoring and Data Review

- The LEA will regularly review data on student identification, placement, and disciplinary actions to identify any disproportionate representation by race or ethnicity.
- Corrective actions will be implemented if disproportionality is identified, including revising procedures, increasing oversight, and engaging in targeted staff training.

Policy Review Date:

Reviewed and adopted on: 9/16/2025

Authorized By:

Superintendent/Principal
Janesville School

*Janesville Union Elementary School District
Executive Summary
2024/25 Unaudited Actuals*

The Board, Superintendent, staff and families should be recognized for their hard work in supporting the education for the students of Janesville School.

ADA:

Janesville Elementary School District has seen a reduction in student enrollment and therefore ADA for the past several years. The state has provided a hold harmless (beginning in 2022/23) for subsequent years that allows the district to use the average ADA from the prior three years to get an average for the current year ADA. Actual ADA is projected at 294.57 but the district is being funded on 310.74.

REVENUE:

Revenue Detail	Second Interim	Unaudited Actuals	Difference
LCFF Revenue Sources	3,721,994	3,691,520	(30,474)
Federal Revenue	124,468	114,004	(10,464)
Other State Revenue	699,238	531,473	(167,765)
Other Local Revenue	257,617	201,940	(55,677)
Total Revenue	4,803,317	4,538,937	(264,380)

Local Control Funding Formula (LCFF):

The Local Control Funding Formula (LCFF) is the primary source of general funding and it is generated by the District's Average Daily Attendance (ADA). ADA is the number of students actually attending classes each day. The apportionment is based on the average of current year and two prior years, prior year P-2 ADA (ADA counted through April 15th) or current year, whichever is higher. The Local Control Funding Formula is State Aid, the Education Protection Account plus local property taxes. The District updated the calculation to include the 2024/25 P-2 ADA. Revenue decreased moderately from the second interim.

Federal Revenue:

Federal Revenue decreased from projections at second interim due to a reduction in Federal Programs.

Other State Revenue:

Other State Revenue is comprised of Lottery Funds (unrestricted and restricted), Mandate Block Grant, and the STRS On-Behalf pension contribution. Overall state funding decreased due a reduction in funds for a reduced STRS on Behalf amount and overestimates on funding.

Other Local Revenue:

Other local revenue decreased for several reasons. The Special Education allocation increased from projections.

EXPENSES:

Expenditure Detail	Second Interim	Unaudited Actuals	Difference
Certificated	1,712,122	1,755,988	43,866
Classified	864,899	852,412	(12,487)
Employee Benefits	1,321,103	1,163,217	(157,886)
Books & Supplies	429,650	237,041	(192,609)
Services, Other Operating	937,783	757,047	(180,736)
Capital Outlay	309,983	311,421	1,438
Direct Support/Indirect	(6,998)	32,321	39,319
Total Expenditures	5,568,542	5,109,447	(459,095)

Certificated salaries increased from second interim. Classified salaries decreased modestly as well.

Employee Benefits decreased due to a lower number of substitute teachers participating in STRS and a reduction of the STRS on Behalf contribution. Books and Supplies and Services and other operating costs decreased as not as much of the one-time money that was budgeted was spent. These funds will be spent by the deadlines. Capital Outlay increased slightly.

CONTRIBUTIONS:

Contributions to restricted programs from the unrestricted general fund are made because of a mandate or to balance the individual program at year end. The following contributions were made to individual programs:

LCFF Supplemental (RE: 0800): \$275,499
 Special Education (RE: 6500): \$96,829
 Routine Restricted Maintenance (RE: 8150): \$177,045

OTHER FUNDS:

FUND 13 (Cafeteria Fund) The cafeteria program had more revenue than expenses in 2023/24. In 2022/23, there was no deficit either. The balance in the cafeteria fund is \$261,878. A General Fund contribution is not expected in 2025/26.

FUND 14 (Deferred Maintenance): The balance in Fund 14 ended at \$6,716.

FUND 17 (Special Reserve): The balance in Fund 17 is \$165.32. This fund will be zeroed out in the 2024/25 year.

FUND 25 (Developer Fees): The balance of this fund is \$87,983. These funds may only be used for expansion.

FUND 35 (Capital Improvements) This fund was created in the 2022/23 school year to account for the TK/Kindergarten Facility Project. The balance of the planning funds is \$197,123. Unfortunately, the estimated cost overruns for the project were too great so the project has been cancelled and the money will be returned to the state.

FUND 51 (Bond):

The Lassen County Treasurer's Office collects taxes on the Bond and makes the payments. The District simply tracks the payments. The ending fund balance is \$17,326. This is the last year that the bond will be reported.

RECOMMENDATIONS:

It is recommended the Board approve the District's 2024/25 Unaudited Actuals Report. 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 Officer

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	3,722,449.42	0.00	3,722,449.42	3,591,520.00	0.00	3,591,520.00	-0.8%
2) Federal Revenue		9100-9299	7,071.39	112,364.56	119,435.95	0.00	114,094.00	114,094.00	-4.5%
3) Other State Revenue		9300-9599	95,465.73	631,212.70	726,678.43	90,725.00	440,748.00	531,473.00	-25.9%
4) Other Local Revenue		8600-8799	165,515.47	189,389.00	354,904.47	35,739.00	116,151.00	201,940.00	-42.5%
5) TOTAL REVENUES			3,990,602.01	922,975.26	4,913,577.27	3,668,034.00	670,903.00	4,338,937.00	-7.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,539,957.26	216,031.19	1,755,988.45	1,525,241.00	169,673.00	1,694,914.00	-3.5%
2) Classified Salaries		2000-2999	534,103.35	318,308.22	852,411.57	645,158.00	252,903.00	897,961.00	5.3%
3) Employee Benefits		3000-3999	847,416.40	315,800.88	1,163,217.28	1,049,488.00	297,895.00	1,347,383.00	15.8%
4) Books and Supplies		4000-4999	105,682.67	131,157.88	237,040.55	201,247.00	115,702.00	316,949.00	33.7%
5) Services and Other Operating Expenditures		5000-5999	636,706.19	120,341.15	757,047.34	498,512.00	135,915.00	634,427.00	-15.9%
6) Capital Outlay		6000-6899	311,421.26	0.00	311,421.26	100,000.00	0.00	100,000.00	-67.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	32,321.00	32,321.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(35,844.00)	35,844.00	0.00	125,024.00	18,026.00	16,998.00	New
9) TOTAL EXPENDITURES			3,339,643.13	1,169,804.32	4,509,447.45	3,994,622.00	988,014.00	4,982,636.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			50,958.88	(239,829.06)	(188,870.18)	(126,588.00)	(317,111.00)	(443,699.00)	134.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(547,747.08)	547,747.08	0.00	(319,916.00)	319,916.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(547,747.08)	547,747.08	0.00	(319,916.00)	319,916.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(496,788.20)	307,918.02	(188,870.18)	(446,504.00)	2,905.00	(443,699.00)	134.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,019,326.06	990,397.88	3,009,723.94	1,522,537.86	1,298,315.90	2,820,853.76	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,019,326.06	990,397.88	3,009,723.94	1,522,537.86	1,298,315.90	2,820,853.76	-6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,019,326.06	990,397.88	3,009,723.94	1,522,537.86	1,298,315.90	2,820,853.76	-6.3%
2) Ending Balance - June 30 (E + F1e)			1,522,537.86	1,298,315.90	2,820,853.76	1,076,033.86	1,301,120.90	2,377,154.76	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,298,315.90	1,298,315.90	0.00	1,301,120.90	1,301,120.90	0.2%
c) Committed									
Stabilization Arrangements		9750	351,575.00	0.00	351,575.00	803,506.96	0.00	803,506.96	-5.6%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	414,489.86	0.00	414,489.86	22,394.90	0.00	22,394.90	-94.6%
Reserve for Future Deficit Spending	0000	9780	392,094.96	0.00	392,094.96	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	255,473.00	0.00	255,473.00	249,132.00	0.00	249,132.00	-2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	9.00	9.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,923,847.16	1,119,037.75	3,042,884.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	(91,377.00)	0.00	(91,377.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,071.39	226,860.80	233,932.19				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL ASSETS			1,840,341.55	1,345,898.55	3,186,240.10				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	317,803.69	43,168.23	360,971.92				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,414.44	4,414.44				
6) TOTAL LIABILITIES			317,803.69	47,582.67	365,386.36				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance - June 30 (must agree with line F 2) (G10 + H2) - (I6 + J2)			1,522,537.86	1,298,315.88	2,820,853.74				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,290,965.00	0.00	2,290,965.00	2,720,173.00	0.00	2,720,173.00	18.7%
Education Protection Account State Aid - Current Year		8012	1,040,443.00	0.00	1,040,443.00	560,814.00	0.00	560,814.00	-44.2%
State Aid - Prior Years		8019	(8,768.24)	0.00	(8,768.24)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,162.88	0.00	5,162.88	5,163.00	0.00	5,163.00	0.0%
Timber Yield Tax		8022	2,504.10	0.00	2,504.10	2,622.00	0.00	2,622.00	4.7%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	352,785.78	0.00	352,785.78	351,622.00	0.00	351,622.00	-0.3%
Unsecured Roll Taxes		8042	21,946.96	0.00	21,946.96	22,278.00	0.00	22,278.00	1.5%
Prior Years' Taxes		8043	493.36	0.00	493.36	119.00	0.00	119.00	-75.9%
Supplemental Taxes		8044	17,016.58	0.00	17,016.58	8,729.00	0.00	8,729.00	-48.7%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less Non-LCFF (50%); Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal: LCFF Sources			3,722,449.42	0.00	3,722,449.42	3,691,520.00	0.00	3,691,520.00	-0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			3,722,449.42	0.00	3,722,449.42	3,691,520.00	0.00	3,691,520.00	-0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	7,071.39	0.00	7,071.39	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildfire Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I Part A Basic	3010	8290		77,692.00	77,692.00		75,252.00	75,252.00	-3.1%
Title I Part D Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II Part A Supporting Effective Instruction	4035	8290		4,312.56	4,312.56		8,392.00	8,392.00	94.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III Immigrant Student Program	4201	3290		0.00	0.00		0.00	0.00	0.0%
Title III English Learner Program	4203	3290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	3290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040 3060 3061 3110 3150 3155, 3180 3192 4037 4123 4124 4126 4127 4128 5630	3290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	3290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	3290	0.00	30 360.00	30 360.00	0.00	30 360.00	30 360.00	0.0%
TOTAL FEDERAL REVENUE			7 071.39	112 364.55	119 435.95	0.00	114 004.00	114 004.00	-4.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	9319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		3520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11 354.00	0.00	11 354.00	11 355.00	0.00	11 355.00	0.0%
Lottery - Unrestricted and Instructional Materials		3560	60 392.49	26 979.20	87 371.69	52 910.00	21 523.00	74 433.00	-14.8%
Tax Relief Subventions									
Restricted Levies - Other									
Homestead Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		3576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		9587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		214 690.00	214 690.00		169 596.00	169 596.00	-21.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	8630	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650 6690 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		45 413.00	45 413.00		45 413.00	45 413.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23 719.24	344 130.50	367 849.74	26 460.00	204 216.00	230 676.00	-37.3%
TOTAL OTHER STATE REVENUE			95 465.73	631 212.70	726 678.43	90 725.00	440 748.00	531 473.00	-26.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		3617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		3625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		3632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		3639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals									
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	95 257.61	0.00	95 257.61	55 000.00	0.00	55 000.00	-42.3%
Net Increase (Decrease) in the Fair Value of Investments		3662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		3672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		3675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		3689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col D + E (F)	
Other Local Revenue									
Plus Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8591	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8597	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	70,357.86	0.00	70,357.86	30,789.00	0.00	30,789.00	-56.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		186,398.00	186,398.00		116,151.00	116,151.00	-37.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
RCC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,615.47	186,398.00	352,013.47	85,789.00	116,151.00	201,940.00	-42.6%
TOTAL REVENUES			3,990,602.01	929,975.26	4,920,577.27	3,868,034.00	670,903.00	4,538,937.00	-7.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,322,031.21	215,031.19	1,538,062.40	1,328,847.00	150,482.00	1,479,329.00	-3.8%
Certificated Pupil Support Salaries		1200	64,650.22	0.00	64,650.22	44,778.00	19,191.00	63,969.00	-1.1%
Certificated Supervisors and Administrators' Salaries		1300	153,275.83	0.00	153,275.83	151,616.00	0.00	151,616.00	-1.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			1,539,957.26	215,031.19	1,755,988.45	1,525,241.00	169,673.00	1,694,914.00	-3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	121,329.61	199,156.22	320,485.83	198,679.00	138,189.00	336,867.00	5.1%
Classified Support Salaries		2200	189,402.23	79,013.00	268,415.23	230,163.00	83,148.00	313,311.00	16.7%
Classified Supervisors and Administrators' Salaries		2300	95,068.48	0.00	95,068.48	98,665.00	0.00	98,665.00	3.8%
Clerical, Technical and Office Salaries		2400	115,467.61	0.00	115,467.61	100,882.00	0.00	100,882.00	-12.8%
Other Classified Salaries		2900	12,835.42	40,139.00	52,974.42	16,770.00	31,466.00	48,236.00	-8.9%
TOTAL, CLASSIFIED SALARIES			534,103.35	318,308.22	852,411.57	545,158.00	252,803.00	797,961.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	224,870.96	169,915.73	394,786.79	276,345.00	154,054.00	430,399.00	9.0%
PERS		3201-3202	185,969.69	70,509.17	256,478.86	201,921.00	67,736.00	269,657.00	5.1%
OASDI/Medicare/Alternative		3301-3302	76,570.05	25,607.80	102,177.85	69,903.00	21,799.00	91,702.00	-10.4%
Health and Welfare Benefits		3401-3402	305,060.00	33,105.93	338,165.93	415,252.00	38,868.00	454,120.00	34.3%
Unemployment Insurance		3501-3502	1,019.83	332.79	1,352.62	10,828.00	1,959.00	12,787.00	845.4%
Workers' Compensation		3601-3602	47,926.77	16,130.46	64,057.23	69,239.00	13,479.00	82,718.00	29.1%
OPEB Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
TOTAL EMPLOYEE BENEFITS			847,416.40	315,908.98	1,163,325.38	1,049,488.00	297,895.00	1,347,383.00	15.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	4,975.89	4,975.89	0.00	21,523.00	21,523.00	332.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	300.00	0.00	300.00	New
Materials and Supplies		4300	105,882.67	126,181.99	232,064.66	200,947.00	94,179.00	295,126.00	27.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			105,882.67	131,157.88	237,040.55	201,247.00	115,702.00	316,949.00	33.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	195,620.00	0.00	195,620.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	9,403.40	2,724.76	12,128.16	10,700.00	8,429.00	19,129.00	57.7%
Dues and Memberships		5300	1,200.00	0.00	1,200.00	9,716.00	1,573.00	11,289.00	840.8%
Insurance		5400 - 5450	70,406.04	0.00	70,406.04	78,000.00	0.00	78,000.00	10.8%
Operations and Housekeeping Services		5500	114,465.33	0.00	114,465.33	118,000.00	0.00	118,000.00	3.1%
Renals Leases Repairs and Noncapitalized Improvements		5600	15,006.39	12,396.47	27,402.86	15,000.00	14,000.00	29,000.00	5.8%
Transfers of Direct Costs		5700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220,110.26	105,219.32	325,329.58	248,096.00	104,487.00	352,583.00	9.4%
Communications		5900	10,494.77	0.00	10,494.77	19,000.00	5,426.00	24,426.00	132.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col D + E (F)	
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			635 706 19	120 341 15	757 047 34	498 512 00	133 915 00	632 427 00	-16.5%
CAPITAL OUTLAY									
Land		6100	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Land Improvements		6170	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Equipment		6400	311 421 26	0 00	311 421 26	100 000 00	0 00	100 000 00	-67.9%
Equipment Replacement		6500	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Lease Assets		6600	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Subscription Assets		6700	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
TOTAL CAPITAL OUTLAY			311 421 26	0 00	311 421 26	100 000 00	0 00	100 000 00	-67.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
State Special Schools		7130	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Tuition, Excess Costs and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Payments to County Offices		7142	0 00	32 321 00	32 321 00	0 00	0 00	0 00	100.0%
Payments to JPAs		7143	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
To County Offices		7212	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
To JPAs		7213	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0 00	0 00		0 00	0 00	0.0%
To County Offices	6500	7222		0 00	0 00		0 00	0 00	0.0%
To JPAs	6500	7223		0 00	0 00		0 00	0 00	0.0%
ROC/JP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0 00	0 00		0 00	0 00	0.0%
To County Offices	6360	7222		0 00	0 00		0 00	0 00	0.0%
To JPAs	6360	7223		0 00	0 00		0 00	0 00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
All Other Transfers		7281-7283	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
All Other Transfers Out to All Others		7299	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Debt Service									
Debt Service - Interest		7438	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Other Debt Service - Principal		7439	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	32 321 00	32 321 00	0 00	0 00	0 00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(35 844 00)	35 844 00	0 00	(18 026 00)	18 026 00	0 00	0.0%
Transfers of Indirect Costs - Interfund		7350	0 00	0 00	0 00	(6 998 00)	0 00	(6 998 00)	New
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(35 844 00)	35 844 00	0 00	(25 024 00)	18 026 00	(6 998 00)	New
TOTAL EXPENDITURES			3 939 943 13	1 169 904 32	5 109 847 45	3 994 622 00	988 014 00	4 982 636 00	-2.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From Special Reserve Fund		8912	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
From Bond Interest and Redemption Fund		8914	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0 00	0 00	0 00	0 00	0 00	0 00	0.0%
INTERFUND TRANSFERS OUT									
To Child Development Fund		7511	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
To Special Reserve Fund		7512	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
To State School Building Fund/County School Facilities Fund		7513	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
To Calaveras Fund		7516	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Other Authorized Interfund Transfers Out		7519	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0 00	0 00	0 00	0 00	0 00	0 00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0 00	0 00	0 00	0 00	0 00	0 00	0.0%
Other Sources									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(547,747.08)	547,747.08	0.00	(319,916.00)	319,916.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(547,747.08)	547,747.08	0.00	(319,916.00)	319,916.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(547,747.08)	547,747.08	0.00	(319,916.00)	319,916.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	3,722,449.42	0.00	3,722,449.42	3,591,520.00	0.00	3,591,520.00	-0.8%
2) Federal Revenue		8100-8299	7,071.39	112,364.56	119,435.95	0.00	114,004.00	114,004.00	-4.9%
3) Other State Revenue		8300-8599	95,485.73	631,212.70	726,698.43	90,725.00	440,748.00	531,473.00	-26.9%
4) Other Local Revenue		8600-8799	165,815.47	186,398.00	352,213.47	85,739.00	116,151.00	201,940.00	-42.8%
5) TOTAL REVENUES			3,990,821.91	929,975.26	4,920,797.17	3,668,034.00	670,903.00	4,338,937.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,131,260.97	356,835.63	2,988,096.60	2,488,190.00	566,756.00	3,174,936.00	6.3%
2) Instruction - Related Services	2000-2999		435,120.42	15,871.58	450,992.00	366,958.00	25,440.00	392,398.00	-13.0%
3) Pupil Services	3000-3999		655,405.66	5,592.14	660,997.80	315,379.00	30,478.00	345,857.00	-47.7%
4) Ancillary Services	4000-4999		5,445.40	0.00	5,445.40	6,315.00	150.00	6,465.00	18.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		417,166.59	82,139.23	499,305.82	499,951.00	52,324.00	552,275.00	10.8%
8) Plant Services	3000-8999		295,244.69	177,044.74	472,289.43	317,839.00	192,866.00	510,705.00	3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	32,321.00	32,321.00	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES			3,939,643.13	1,169,904.32	5,109,447.45	3,994,622.00	988,014.00	4,982,636.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			50,958.88	(239,829.06)	(188,870.18)	(126,588.00)	(317,111.00)	(443,699.00)	134.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(547,747.08)	547,747.08	0.00	(319,916.00)	319,916.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(547,747.08)	547,747.08	0.00	(319,916.00)	319,916.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(496,788.20)	307,918.02	(188,870.18)	(448,504.00)	2,805.00	(443,699.00)	134.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,019,326.05	990,397.88	3,009,723.94	1,522,537.86	1,298,315.90	2,820,853.76	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,019,326.05	990,397.88	3,009,723.94	1,522,537.86	1,298,315.90	2,820,853.76	-6.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,019,326.05	990,397.88	3,009,723.94	1,522,537.86	1,298,315.90	2,820,853.76	-6.3%
2) Ending Balance - June 30 (E + F1e)			1,522,537.86	1,298,315.90	2,820,853.76	1,076,033.86	1,301,120.90	2,377,154.76	-15.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,298,315.90	1,298,315.90	0.00	1,301,120.90	1,301,120.90	0.2%
c) Committed									
Stabilization Arrangements		9750	951,575.00	0.00	951,575.00	803,505.96	0.00	803,505.96	-5.6%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	414,489.86	0.00	414,489.86	22,394.90	0.00	22,394.90	-94.6%
Reserve for Future Deficit Spending	0000	9780	392,054.96	0.00	392,054.96	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	255,473.00	0.00	255,473.00	249,132.00	0.00	249,132.00	-2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25	2025-26
		Unaudited Actuals	Budget
2600	Expanded Learning Opportunities Program	100,532.90	100,532.90
5465	Child Nutrition Supply Chain Assistance (SCA) Funds	14,515.41	14,515.41
5810	Other Restricted Federal	4,523.38	4,523.38
6053	Early Education Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	44	44
6230	California Clean Energy Jobs Act	01	01
6256	Educator Effectiveness FY 2021-22	75,689.07	75,689.07
6300	Lottery Instructional Materials	93,483.43	93,483.43
6500	Special Education	275,627.20	275,627.20
6546	Mental Health-Related Services	112,787.00	106,904.00
6547	Special Education Early Intervention Preschool Grant	1.00	1.00
6752	Arts Music and Instructional Materials Discretionary Block Grant	201,832.51	201,832.51
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	90,495.00	90,495.00
7028	Child Nutrition Kitchen Infrastructure Upgrade Funds	8,708.62	8,708.62
7029	Child Nutrition Food Service Staff Training Funds	5,991.00	5,991.00
7032	Child Nutrition Kitchen Infrastructure and Training Funds - 2022 KIT Funds	121,706.88	121,706.88
7415	Classified School Employee Summer Assistance Program	13,493.31	22,181.31
7810	Other Restricted State	1,984.00	1,884.00
8150	Ongoing & Major Maintenance Account (RMA Education Code Section 17070.75)	177,044.74	177,044.74
Total Restricted Balance		1,298,315.90	1,301,120.90

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,550.85	0.00	-100.0%
5) TOTAL REVENUES			72,550.85	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	64,803.98	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			64,803.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,746.87	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,746.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,833.19	79,580.06	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,833.19	79,580.06	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,833.19	79,580.06	10.8%
2) Ending Balance, June 30 (E + F1e)			79,580.06	79,580.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	79,580.06	79,580.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve For Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	79 580.06		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			79 580.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			79 580.06		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	72 550.85	0.00	-100.0%
TOTAL REVENUES			72 550.85	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB - Allocated		3701-3702	0.00	0.00	0.0%
OPEB - Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	64 803.98	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			64 803.98	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			64 803.98	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,550.85	0.00	-100.0%
5) TOTAL REVENUES			72,550.85	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		64,803.98	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			64,803.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,746.87	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,746.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,833.19	79,580.06	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,833.19	79,580.06	10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,833.19	79,580.06	10.8%
2) Ending Balance, June 30 (E + F1e)			79,580.06	79,580.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	79,580.06	79,580.06	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	79,580.06	79,580.06
Total Restricted Balance		79,580.06	79,580.06

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	129,691.98	82,000.00	-36.8%
3) Other State Revenue		8300-8599	144,784.14	111,342.00	-23.1%
4) Other Local Revenue		8600-8799	8,103.92	5,700.00	-29.7%
5) TOTAL, REVENUES			282,580.04	199,042.00	-29.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	66,532.00	61,681.00	-7.3%
3) Employee Benefits		3000-3999	31,002.12	40,328.00	30.1%
4) Books and Supplies		4000-4999	138,031.16	153,145.00	10.9%
5) Services and Other Operating Expenditures		5000-5999	1,376.06	10,736.00	680.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	6,998.00	New
9) TOTAL, EXPENDITURES			236,941.34	272,888.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,638.70	(73,846.00)	-261.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,638.70	(73,846.00)	-261.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,146.87	287,785.57	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,146.87	287,785.57	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,146.87	287,785.57	18.8%
2) Ending Balance, June 30 (E + F1e)			287,785.57	213,939.57	-25.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	287,785.57	213,939.57	-25.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	229,746.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,360.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	63,843.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			290,229.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,443.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			2,443.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			287,785.57		
FEDERAL REVENUE					
Child Nutrition Programs		8220	129,691.98	82,000.00	-36.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			129,691.98	82,000.00	-36.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	144,784.14	111,342.00	-23.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			144,784.14	111,342.00	-23.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,259.69	2,500.00	98.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,844.23	3,200.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			8,103.92	5,700.00	-29.7%
TOTAL REVENUES			282,580.04	199,042.00	-29.6%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	66,532.00	61,681.00	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL CLASSIFIED SALARIES			56,532.00	61,681.00	-7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,227.91	17,333.00	13.8%
OASDI/Medicare/Alternative		3301-3302	5,089.59	4,718.00	-7.3%
Health and Welfare Benefits		3401-3402	8,645.96	16,000.00	85.1%
Unemployment Insurance		3501-3502	33.36	309.00	826.3%
Workers' Compensation		3601-3602	2,005.30	1,968.00	-1.9%
OPEB - Allocated		3701-3702	0.00	0.00	0.0%
OPEB - Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			31,002.12	40,328.00	30.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,567.34	12,295.00	6.3%
Noncapitalized Equipment		4400	0.00	850.00	New
Food		4700	126,463.82	140,000.00	10.7%
TOTAL BOOKS AND SUPPLIES			138,031.16	153,145.00	10.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	657.97	736.00	11.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	718.09	10,000.00	1,292.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			1,376.06	10,736.00	680.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	6,998.00	New
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	6,998.00	New
TOTAL EXPENDITURES			236,941.34	272,888.00	15.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	129,691.98	82,000.00	-36.8%
3) Other State Revenue		8300-8599	144,784.14	111,342.00	-23.1%
4) Other Local Revenue		8600-8799	8,103.92	5,700.00	-29.7%
5) TOTAL, REVENUES			282,580.04	199,042.00	-29.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		236,941.34	265,890.00	12.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	6,998.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			236,941.34	272,888.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,638.70	(73,846.00)	-261.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,638.70	(73,846.00)	-261.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,146.87	287,785.57	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,146.87	287,785.57	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,146.87	287,785.57	18.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	287,785.57	213,939.57	-25.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	258,344.61	184,498.61
5466	Child Nutrition Supply Chain Assistance (SCA) Funds	28,826.96	28,826.96
5810	Other Restricted Federal	614.00	614.00
Total Restricted Balance		287,785.57	213,939.57

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.40	150.00	-25.1%
5) TOTAL, REVENUES			200.40	150.00	-25.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200.40	150.00	-25.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200.40	150.00	-25.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,063.20	6,263.60	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,063.20	6,263.60	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,063.20	6,263.60	3.3%
2) Ending Balance, June 30 (E + F1e)			6,263.60	6,413.60	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,263.60	6,413.60	2.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,529.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(266.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,263.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6,263.60		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200.40	150.00	-25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			200.40	150.00	-25.1%
TOTAL, REVENUES			200.40	150.00	-25.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB - Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
OPEB - Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements *for Services		5160	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals Leases, Repairs and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.40	150.00	-25.1%
5) TOTAL, REVENUES			200.40	150.00	-25.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			200.40	150.00	-25.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200.40	150.00	-25.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,063.20	6,263.60	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,063.20	6,263.60	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,063.20	6,263.60	3.3%
2) Ending Balance June 30 (E + F1e)			6,263.60	6,413.60	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,263.60	6,413.60	2.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.06	70.00	1,283.4%
5) TOTAL, REVENUES			5.06	70.00	1,283.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5.06	70.00	1,283.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.06	70.00	1,283.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153.26	158.32	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153.26	158.32	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153.26	158.32	3.3%
2) Ending Balance - June 30 (E + F1e)			158.32	228.32	44.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	158.32	228.32	44.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	165.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			158.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			158.32		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5.06	70.00	1,283.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5.06	70.00	1,283.4%
TOTAL, REVENUES			5.06	70.00	1,283.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5.06	70.00	1,283.4%
5) TOTAL, REVENUES			5.06	70.00	1,283.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5.06	70.00	1,283.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.06	70.00	1,283.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	153.26	158.32	3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153.26	158.32	3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153.26	158.32	3.3%
2) Ending Balance, June 30 (E + F1e)			158.32	228.32	44.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	158.32	228.32	44.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,967.42	12,258.00	2.4%
5) TOTAL, REVENUES			11,967.42	12,258.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	284.03	500.00	76.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.0%
		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			284.03	500.00	76.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,683.39	11,758.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,683.39	11,758.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,181.16	82,864.55	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,181.16	82,864.55	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,181.16	82,864.55	16.4%
2) Ending Balance June 30 (E + F1e)			82,864.55	94,622.55	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,804.91	85,562.91	15.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,059.64	9,059.64	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,534.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,670.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			82,864.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			82,864.55		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,499.78	600.00	-76.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	9,467.64	11,658.00	23.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,967.42	12,258.00	2.4%
TOTAL REVENUES			11,967.42	12,258.00	2.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB - Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	284.03	500.00	76.0%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			284.03	500.00	76.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			284.03	500.00	76.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,967.42	12,258.00	2.4%
5) TOTAL, REVENUES			11,967.42	12,258.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		284.03	500.00	76.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			284.03	500.00	76.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			11,683.39	11,758.00	0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,683.39	11,758.00	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,181.16	82,864.55	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,181.16	82,864.55	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,181.16	82,864.55	16.4%
2) Ending Balance June 30 (E + F1e)			82,864.55	94,622.55	14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,804.91	85,562.91	15.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,059.64	9,059.64	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	73 804.91	85 562.91
Total, Restricted Balance		73 804.91	85 562.91

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,050.32	0.00	-100.0%
5) TOTAL, REVENUES			6,050.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,050.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,050.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,073.51	197,123.83	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,073.51	197,123.83	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,073.51	197,123.83	3.2%
2) Ending Balance, June 30 (E + F1e)			197,123.83	197,123.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	197,123.83	197,123.83	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	197,123.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			197,123.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance - June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			197,123.83		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,050.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,050.32	0.00	-100.0%
TOTAL, REVENUES			6,050.32	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals Leases Repairs and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To State School Building Fund/County School Facilities Fund From All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,050.32	0.00	-100.0%
5) TOTAL, REVENUES			6,050.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			6,050.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,050.32	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,073.51	197,123.83	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,073.51	197,123.83	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,073.51	197,123.83	3.2%
2) Ending Balance, June 30 (E + F1e)			197,123.83	197,123.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	197,123.83	197,123.83	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,238.86	0.00	-100.0%
5) TOTAL, REVENUES			2,238.86	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,238.86	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,238.86	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,087.40	17,326.26	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,087.40	17,326.26	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,087.40	17,326.26	14.8%
2) Ending Balance June 30 (E + F1e)			17,326.26	17,326.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17,326.26	17,326.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,326.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			17,326.26		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			17,326.26		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,690.20	0.00	-100.0%
Unsecured Roll		8612	2.07	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	54.34	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	492.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,238.86	0.00	-100.0%
TOTAL, REVENUES			2,238.86	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,238.86	0.00	-100.0%
5) TOTAL, REVENUES			2,238.86	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,238.86	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,238.86	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,087.40	17,326.26	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,087.40	17,326.26	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,087.40	17,326.26	14.8%
2) Ending Balance June 30 (E + F1e)			17,326.26	17,326.26	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17,326.26	17,326.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total Restricted Balance		0.00	0.00

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	294.57	294.37	310.74	285.77	282.91	298.85
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	294.57	294.37	310.74	285.77	282.91	298.85
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	294.57	294.37	310.74	285.77	282.91	298.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls Homes and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	96,475.00		96,475.00			96,475.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	96,475.00	0.00	96,475.00	0.00	0.00	96,475.00
Capital assets being depreciated:						
Land Improvements	1,032,819.00		1,032,819.00	42,873.00		1,075,692.00
Buildings	7,837,338.00		7,837,338.00			7,837,338.00
Equipment	695,806.00		695,806.00	29,963.00	47,014.00	678,755.00
Total capital assets being depreciated	9,565,963.00	0.00	9,565,963.00	72,836.00	47,014.00	9,591,785.00
Accumulated Depreciation for:						
Land Improvements	(672,585.00)		(672,585.00)	(46,228.00)		(718,813.00)
Buildings	(4,376,853.00)		(4,376,853.00)	(154,006.00)		(4,530,859.00)
Equipment	(473,127.00)		(473,127.00)	(49,773.00)	(47,014.00)	(475,886.00)
Total accumulated depreciation	(5,522,565.00)	0.00	(5,522,565.00)	(250,007.00)	(47,014.00)	(5,725,558.00)
Total capital assets being depreciated, net excluding lease and subscription assets	4,043,398.00	0.00	4,043,398.00	(177,171.00)	0.00	3,866,227.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	4,139,873.00	0.00	4,139,873.00	(177,171.00)	0.00	3,962,702.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2024-25 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.94%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$2,323,794.19
	Appropriations Subject to Limit	\$2,323,794.19
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.44%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

Printed Name: Melissa McMullen

Title: Board Clerk

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Printed Name: Patricia Gunderson

Title: County Superintendent

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Courtney Russell
Name
CBO
Title
(530) 257-2196
Telephone
crussell@lcoe.org
E-mail Address

For School District:

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

Unaudited Actuals
2024-25 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,755,988.45	301	0.00	303	1,755,988.45	305	0.00		307	1,755,988.45	309
2000 - Classified Salaries	852,411.57	311	0.00	313	852,411.57	315	52.39		317	852,359.18	319
3000 - Employee Benefits	1,163,217.28	321	0.00	323	1,163,217.28	325	5.62		327	1,163,211.66	329
4000 - Books, Supplies Equip Replace, (6500)	237,040.55	331	5,592.14	333	231,448.41	335	54,212.03		337	177,236.38	339
5000 - Services & 7300 - Indirect Costs	757,047.34	341	0.00	343	757,047.34	345	223,328.07		347	533,719.27	349
TOTAL					4,760,113.05	365			TOTAL	4,482,514.94	369

Note 1 - In Column 2 report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4 report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB - Active Employees (EC 41372)	3751 & 3752	396
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		59.94%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	59.94%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,482,514.94
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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

Janesville Union Elementary
Lassen County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	24,000.00	6,000.00	30,000.00		18,000.00	12,000.00	
Net Pension Liability	2,834,025.00		2,834,025.00	454,882.00		3,288,907.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	15,916.00		15,916.00	1.00	1.00	15,916.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,873,941.00	6,000.00	2,879,941.00	454,883.00	18,001.00	3,316,823.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,109,447.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	107,841.18
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	311,421.26
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	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			311,421.26
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	0.00
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)				4,690,185.01
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				294.37
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,932.96
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,567,454.53			15,279.34
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)	4,567,454.53			15,279.34
B. Required effort (Line A.2 times 90%)	4,110,709.08			13,751.41
C. Current year expenditures (Line I.E and Line II.B)	4,690,185.01			15,932.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00			0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)			0.00%	0.00%
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

Unaudited Actuals
Fiscal Year 2024-25
School District Appropriations Limit Calculations

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
	2023-24 Actual			2024-25 Actual		
A. PRIOR YEAR DATA						
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,221,067.30		2,221,067.30			2,323,794.19
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	291.75		291.75			294.57
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	294.57		294.57	285.77		285.77
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			294.57			285.77
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,162.88		5,162.88	5,163.00		5,163.00
2. Timber Yield Tax (Object 8022)	2,504.10		2,504.10	2,622.00		2,622.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	352,785.78		352,785.78	351,622.00		351,622.00
5. Unsecured Roll Taxes (Object 8042)	21,946.95		21,946.96	22,278.00		22,278.00
6. Prior Years' Taxes (Object 8043)	493.36		493.36	119.00		119.00
7. Supplemental Taxes (Object 8044)	17,016.58		17,016.58	8,729.00		8,729.00
2024-25 P2 Report				2025-26 P2 Estimate		
2024-25 Actual				2025-26 Budget		

	2024-25 Calculations		2025-26 Calculations		Entered Data/Totals
	Extracted Data	Adjustments*	Entered Data/Totals	Adjustments*	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)					
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	399,909.66	0.00	399,909.66	0.00	390,533.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)					
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	399,909.66	0.00	399,909.66	0.00	390,533.00
EXCLUDED APPROPRIATIONS					
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			35,796.21		35,796.21
19b. Qualified Capital Outlay Projects					
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	354,089.48		354,089.48		193,016.00
OTHER EXCLUSIONS					
20. Americans with Disabilities Act					
21. Unreimbursed Court Mandated Desegregation Costs					
22. Other Unfunded Court-ordered or Federal Mandates					
23. TOTAL EXCLUSIONS (Lines C19 through C22)	354,089.48	0.00	389,885.69	0.00	228,812.21
STATE AID RECEIVED (Funds 01, 09, and 62)					
24. LCFF - C-Y (objects 8011 and 8012)	3,331,308.00		3,331,308.00		3,300,987.00
25. LCFF State Aid - Prior Years (Object 8019)	(8,768.24)		(8,768.24)		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,322,539.76	0.00	3,322,539.76	0.00	3,300,987.00
DATA FOR INTEREST CALCULATION					
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,920,577.27		4,920,577.27		4,538,937.00

	2024-25 Calculations		2025-26 Calculations	
	Extracted Data	Entered Data/Totals	Extracted Data	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	95,257.61	95,257.61	55,000.00	55,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS				
PRELIMINARY APPROPRIATIONS LIMIT		2024-25 Actual		2025-26 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)		2,221,067.30		2,323,794.19
2. Inflation Adjustment		1,0362		1,0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)		1,0097		0,9701
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)		2,323,794.19		2,399,490.48
APPROPRIATIONS SUBJECT TO THE LIMIT		399,909.66		390,533.00
5. Local Revenues Excluding Interest (Line C18)		35,348.40		34,292.40
6. Preliminary State Aid Calculation		2,313,770.22		2,237,769.69
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)		2,313,770.22		2,237,769.69
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)				
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)				
7. Local Revenues in Proceeds of Taxes		53,571.30		32,238.78
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])		453,480.96		422,771.78
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)		2,260,198.92		2,205,530.91
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)		453,480.96		
9. Total Appropriations Subject to the Limit		2,260,198.92		
a. Local Revenues (Line D7b)		453,480.96		
b. State Subventions (Line D8)		2,260,198.92		
c. Less: Excluded Appropriations (Line C23)		389,885.69		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)		2,323,794.19		
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)		0.00		
SUMMARY		2024-25 Actual		2025-26 Budget
11. Adjusted Appropriations Limit				

	2024-25 Calculations			2025-26 Calculations		
	Entered Data/ Totals	Adjusted*	Entered Data/ Totals	Entered Data/ Totals	Adjusted*	Entered Data/ Totals
(Lines D4 plus D10)	2,323,794.19		2,323,794.19			2,399,490.48
12. Appropriations Subject to the Limit (Line D9d)			2,323,794.19			

* Please provide below an explanation for each entry in the adjustments column.

Andrea Kellogg
 Gann Contact Person

akellogg@janesvilleschool.org
 Contact Email Address

(530) 253-3660
 Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 221,894.96
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract rather than through payroll, in functions 7200-7700, goals 0000 and 9000. Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,549,722.34

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.25%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 11,530.29

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 314,171.82
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	29,518.05
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	11,530.29
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	332,159.58
9. Carry-Forward Adjustment (Part IV, Line F)	40,475.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	372,635.01
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,988,096.60
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	450,992.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	153,956.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,445.40
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	127,871.77
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,900.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	42,362.23
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	442,770.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	11,530.29
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	64,803.98
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	110,477.52
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	4,413,207.11
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.53%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.44%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	332,159.58
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(13,652.11)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.30%) times Part III, Line B19); zero if negative	40,475.42
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.30%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	40,475.42
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	40,475.42

Approved indirect cost rate: 6.30%
Highest rate used in any program: 6.30%

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

Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	35,667.04		71,480.12	107,147.16
2. State Lottery Revenue	8560	60,392.49		26,979.20	87,371.69
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		96,059.53	0.00	98,459.32	194,518.85
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	47,682.63		4,975.89	52,658.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	25,982.00			25,982.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999 except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		73,664.63	0.00	4,975.89	78,640.52
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	22,394.90	0.00	93,483.43	115,878.33
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs				Central Admin (col 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col 1 + 2) Column 3				
Instructional Goals								
0001	Pre-K/Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education K-12	3,152,260.06	1,054,373.55	4,246,633.61	440,901.23	4,687,534.84		
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00		
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00		
3300	Independent Study Centers	79,700.83	0.00	79,700.83	8,274.84	87,975.67		
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00		
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00		
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00		
4750	Bilingual	0.00	0.00	0.00	0.00	0.00		
4830	Migrant Education	0.00	0.00	0.00	0.00	0.00		
5000-5899	Special Education	245,894.05	0.00	245,894.05	25,529.53	271,423.58		
6000	Regional Occupational Center (ROCP)	0.00	0.00	0.00	0.00	0.00		
Other Goals								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00		
8100	Community Services	0.00	0.00	0.00	0.00	0.00		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00		
Other Costs								
	Food Services					5,592.14		
	Enterpris:					0.00		
	Facilities Acquisition & Construction					0.00		
	Other Outgo					32,321.00		
Other Funds ----	Adult Education, Child Development, Cal State, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	24,800.13	24,800.13		
	Indirect Cost Transfers to Other Funds (Net of Funds 01 09 02, Function 720, Object 7350)				0.00	0.00		
	Total General Fund and Charter Schools Funds Expenditures	3,477,854.94	1,054,373.55	4,572,228.49	499,305.83	5,109,447.46		

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3800)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instrutional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education K-12	2,602,503.72	0.00	86,076.22	141,611.10	100,123.62	156,502.00	5,445.40	0.00	0.00	0.00	0.00	3,152,260.06
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	79,700.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,700.83
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	245,894.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245,894.05
6000	RUCIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,988,096.60	0.00	86,076.22	141,611.10	100,123.62	156,502.00	5,445.40	0.00	0.00	0.00	0.00	3,477,654.94

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
	Regular Education, K-12	269,744.88	472,288.83	552,335.64		1,004,373.56
	Alternative Schools	0.00	0.00	0.00	0.00	0.00
	Continuation Schools	0.00	0.00	0.00	0.00	0.00
	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
	Community Day Schools	0.00	0.00	0.00	0.00	0.00
	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
	Career/ Technical Education	0.00	0.00	0.00	0.00	0.00
	Regular Education - Adult	0.00	0.00	0.00	0.00	0.00
	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
	Adult Correspondence Education	0.00	0.00	0.00	0.00	0.00
	Adult Career/ Technical Education	0.00	0.00	0.00	0.00	0.00
	Bilingual	0.00	0.00	0.00	0.00	0.00
	Migrant Education	0.00	0.00	0.00	0.00	0.00
	Social Education (allocated to SUEI)	0.00	0.00	0.00	0.00	0.00
	ROCIP	0.00	0.00	0.00	0.00	0.00
	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
	Community Services	0.00	0.00	0.00	0.00	0.00
Child Care and Development Svcs	0.00	0.00	0.00	0.00	0.00	
Adult Education (Funds 11)	0.00	0.00	0.00	0.00	0.00	
Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00	
Calatena (Funds 13 and 81)	0.00	0.00	0.00	0.00	0.00	
Total Allocated Support Costs		269,744.88	472,288.83	552,335.64		1,004,373.56

A			
1	Central Administration Costs in General Fund and Charter Schools Funds		127,871.77
2	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		14,900.00
3	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)		356,534.05
4	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		0.00
5	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		499,305.62
B	Total Central Administration Costs in General Fund and Charter Schools Funds		3,477,854.94
1	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		1,094,373.55
2	Total Direct Charged Costs (from Form PCR, Column 1, Total)		4,572,228.49
3	Total Allocated Costs (from Form PCR, Column 2, Total)		0.00
C	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		0.00
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		236,941.34
3	Calefema (Funds 13 & 61, Objects 1000-5999, except 5100)		0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		236,941.34
5	Total Direct Charged Costs in Other Funds		4,809,169.83
D	Total Direct Charged and Allocated Costs (B3 + C5)		4,809,169.83
E	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		10.36%

Type of Activity	Food Services (Function 3700)	Enterprises (Function 8000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-8920)	5,592.14				5,592.14
Enterprises (Objects 1000-5999, 6400-8920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-5700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				32,327.00	32,327.00
Total Other Costs	5,592.14	0.00	0.00	32,327.00	37,919.14

	Teacher Full-Time Equivalents						Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)										
B. Enter Allocation Factor(s) by Goal:										
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)										
Instructional Goals										
0001 Pre-Kindergarten										
1110 Regular Education, K-12	90,992.00	0.00	132,312.68	46,444.20	472,288.83	0.00	352,335.84			
3100 Alternative Schools										
3200 Continuation Schools										
3300 Independent Study Centers										
3400 Opportunity Schools										
3550 Community Day Schools										
3700 Specialized Secondary Programs										
3800 Career Technical Education										
4110 Regular Education, Adult										
4610 Adult Independent Study Centers										
4620 Adult Correctional Education										
4630 Adult Career Technical Education										
4760 Bilingual										
4850 Migrant Education										
5000-5999 Special Education (allocated to 5001)										
6000 ROC/P										
Other Goals										
7110 Nonagency - Educational										
7150 Nonagency - Other										
8100 Community Services										
8500 Child Care and Development Services										
Other Funds										
-- Adult Education (Fund 11)										
-- Child Development (Fund 12)										
-- Cafeterias (Funds 13 & 61)										
C. Total Allocation Factors	1.00	0.00	17.00	17.00	28.00	0.00	1.00	0.00	1.00	

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)									
B. Enter Allocation Factor(s) by Goal:									
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals Description									
0001 Pre-Kindergarten									
1110 Regular Education, K-12	90,992.00	0.00	132,312.68	46,444.20	472,288.83	0.00		352,335.84	
3100 Alternative Schools	1.00		17.00	17.00	28.00			1.00	
3200 Continuation Schools									
3300 Independent Study Centers									
3400 Opportunity Schools									
3550 Community Day Schools									
3700 Specialized Secondary Programs									
3800 Career Technical Education									
4110 Regular Education, Adult									
4610 Adult Independent Study Centers									
4620 Adult Correctional Education									
4630 Adult Career Technical Education									
4760 Bilingual									
4850 Migrant Education									
5000-5999 Special Education (allocated to 5001)									
6000 ROC/CP									
Other Goals Description									
7110 Nonagency - Educational									
7150 Nonagency - Other									
8100 Community Services									
8500 Child Care and Development Services									
Other Funds Description									
-- Adult Education (Fund 11)									
-- Child Development (Fund 12)									
-- Cafeteria (Funds 13 & 61)									
C. Total Allocation Factors	1.00	0.00	17.00	17.00	28.00	0.00	17.00	1.00	

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Lassen County (AL)			
Date allocation plan approved by SELPA governance:			
I TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Lassen County Office of Education (AL00)			0.00%
Janesville Union Elementary (AL01)			0.00%
Lassen Union High (AL02)			0.00%
Susanville Elementary (AL03)			0.00%
Big Valley Joint Unified (AL04)			0.00%
Johnstonville Elementary (AL05)			0.00%
Ravendale-Termo Elementary (AL06)			0.00%
Richmond Elementary (AL07)			0.00%
Shaffer Union Elementary (AL08)			0.00%
Westwood Unified (AL09)			0.00%
Fort Sage Unified (AL10)			0.00%
Long Valley (ALA01)			0.00%
Thompson Peak Charter (ALA02)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Janesville Union Elementary
Lassen County

Unaudited Actuals
2024-25
General Fund
Special Education Revenue
Allocations
Setup

18 64105 0000000
Form SEAS
F8AU4U8EWC(2024-25)

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	

Unaudited Actuals
2024-25 Unaudited Actuals
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				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2024-25 Unaudited Actuals
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							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2024-25 Unaudited Actuals
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							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Unaudited Actuals
2024-25 Unaudited Actuals
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							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Janesville Union Elementary

Lassen County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

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

Janesville Union Elementary

Lassen County

Following is a chart of the various types of technical review checks and related requirements:

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

SUPPLEMENTAL CHECKS

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

Exception

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

CSBA POLICY GUIDE SHEET
August 2025

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

Board Policy 6141.2 - Recognition of Religious Beliefs and Customs

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. Additionally, policy updated to extend, to students whose parents/guardians have properly opted them out of instruction on the basis of their religious beliefs, state law requirements that (1) authorize the offering of an alternative activity of similar educational value, and (2) prohibit disciplinary action, academic penalty, or other sanction on the grounds that the student was opted out.

Administrative Regulation 6141.2 - Recognition of Religious Beliefs and Customs

Regulation 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. Additionally, based on *Mahmoud*, regulation updated to include new section related to opt-outs which (1) requires a parent/guardian who is requesting that the parent/guardian's student be opted-out of instruction based on religious beliefs, customs, or practices to submit specified information, and (2) permits the Superintendent or designee to work with district legal counsel to evaluate each request and determine whether it be granted.

Board Policy 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction

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. Additionally, policy updated to add the section "General Criteria for Instruction and Materials" which was moved from the accompanying administrative regulation as that section is more appropriately placed in Board policy rather than administrative regulation.

Administrative Regulation 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction

Regulation updated to reflect **NEW LAW (AB 2229, 2024)** which requires "comprehensive sexual health education" to include the topic of menstrual health. Additionally, regulation updated to delete the section "General Criteria for Instruction and Materials" which was moved to the accompanying Board policy as that section is more appropriately placed in policy rather than administrative regulation. In addition, regulation updated to reflect **NEW LAW (AB 2053, 2024)** which requires that comprehensive sexual health instruction include information about adolescent relationship abuse, including available resources such as the National Domestic Violence Hotline and local domestic violence hotlines. Regulation also 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.

Board Policy 6142.8 - Comprehensive Health Education

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. Additionally, policy updated to extend, to students whose parents/guardians have properly opted them out of instruction on the basis of their religious beliefs, state law requirements that (1) authorize the offering of an alternative activity of similar educational value, and (2) prohibit disciplinary action, academic penalty, or other sanction on the grounds that the student was opted out.

Administrative Regulation 6142.8 - Comprehensive Health Education

Regulation updated to reflect **NEW LAW (AB 2429, 2024)** which, beginning with the 2026-27 school year, requires a district that includes a course in health education for graduation from high school to include instruction in the dangers associated with fentanyl use. Additionally, regulation 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.