REGULAR MEETING OF THE JANESVILLE UNION SCHOOL DISTRICT BOARD OF TRUSTEES

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

Tuesday, September 15, 2026 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 Kimberly Fleming, 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).

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

VIII. REPORT ACTION TAKEN IN CLOSED SESSION (Procedural)

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. Janesville Teachers' Association (JTA) Report
B. California School Employees' Association (CSEA) Report
C. School Site Council (SSC) Report
D. Superintendent Report
    i. Enrollment
E. 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 18, 2026
2. August 2026 Warrants
3. August Cash Flow/Payroll
4. Open Purchase Orders
5. Resolution #27-02 Gann Limit Calculation
6. Resolution #27-03 Education Protection Account Revision
7. Resolution #27-04 Authorization of Out-of-State Field Trips
8. Principal Attestation to Teacher and Paraprofessional Qualifications

B. Classified Personnel Items:
1. Employment
   a) Timmy Carrion – Paraeducator II: 5.95 hours per day Effective 9/8/26
2. Letter of Resignation
   a) Heidi Harris – Effective 10/23/26
3. Updated Job Descriptions
   a) Chief Business Officer
   b) Chief of Maintenance and Operations

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 #27-05 In Compliance for Use of Any State Instructional Materials Funds, Education Code 60119 (Action)
D. Approve Memorandum of Understanding (MOU) Between the JUSD and the CSEA Regarding the Effects and Impacts of Layoffs (Action)
E. Approve MOU Between the JUSD and the CSEA Regarding Increase in Hours for the Food Service Worker for the 2026-27 School Year (Action)
F. Approve MOU Between the JUSD and the JTA Regarding Sick Leave for Part-Time Teacher (Action)
G. Approve the 2025-26 Unaudited Actual Financial Statements (Action)
H. Consideration to Call for Either a Special Election or Provisional Appointment to Fill the Vacancies on the JUSD Board of Trustees (Procedural)

I. First Reading to Review/Revise/Adopt Board Policies, Administrative Regulations, Exhibits & Board Bylaws: (Procedural)
- Board Policy 0410: Nondiscrimination in District Programs and Activities
- Board Policy 1312.2: Complaints Concerning Instructional Materials
- Administrative Regulation 1312.2: Complaints Concerning Instructional Materials
- Exhibit (1) 1312.2: Complaints Concerning Instructional Materials
- Board Policy 1312.3: Uniform Complaint Procedures
- Administrative Regulation 1312.3: Uniform Complaint Procedures
- Exhibit (1) 1312.3: Uniform Complaint Procedures
- Exhibit (2) 1312.3: Uniform Complaint Procedures
- Board Policy 3471: Parcel Taxes
- Board Policy 4119.1/4219.1/4319.1: Civil and Legal Rights
- Exhibit (1) 4119.1/4219.1/4319.1: Civil and Legal Rights
- Board Policy 4131: Staff Development
- Board Policy 4231: Staff Development
- Board Policy 4331: Staff Development
- Board Policy 5020: Parent Rights and Responsibilities
- Administrative Regulation 5020: Parent Rights and Responsibilities
- Board Policy 5022: Student and Family Privacy Rights
- Administrative Regulation 5022: Student and Family Privacy Rights
- Board Policy 5125: Student Records
- Administrative Regulation 5125: Student Records
- Board Policy 5131.8: Mobile Communications Devices
- Board Policy 5145.3: Nondiscrimination/Harassment
- Administrative Regulation 5145.3: Nondiscrimination/Harassment
- Board Policy 6141: Curriculum Development and Evaluation
- Administrative Regulation 6141: Curriculum Development and Evaluation
- Board Policy 6159: Individualized Education Program
- Administrative Regulation 6159: Individualized Education Program
- Board Policy 6159.1 Procedural Safeguards and Complaints for Special Education
- Administrative Regulation 6159.1 Procedural Safeguards and Complaints for Special Education
- Board Policy 6159.2: Nonpublic, Nonsectarian School and Agency Services for Special Education
- Administrative Regulation 6159.2: Nonpublic, Nonsectarian School and Agency Services for Special Education
- Board Policy 6161.1: Selection and Evaluation of Instructional Materials
- Administrative Regulation 6161.1: Selection and Evaluation of Instructional Materials
- Exhibit (1) 6161.1: Selection and Evaluation of Instructional Materials
- Board Policy 6161.11: Supplementary Instructional Materials
- Board Policy 6163.1: Library Media Centers
- Board Policy 6164.4: Identification and Evaluation of Individuals for Special Education
- Administrative Regulation 6164.4: Identification and Evaluation of Individuals for Special Education
- Board Policy 7214: General Obligation Bonds
- Administrative Regulation 7214: General Obligation Bonds
- Board Bylaw 9220: Governing Board Elections

- Exhibit (1) 9220: Governing Board Elections
- Board Bylaw 9240: Board Training

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: 11 September 2026

Kimberly Fleming, Superintendent/Principal and
Secretary to the Board of Trustees

Posted: September 11, 2026 @ 4:00 p.m.

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

AGENDA
September 10, 2025
Staff Lounge 3:00 p.m.

I. CALL TO ORDER

II. ACTION / DISCUSSION / INFORMATION

A. Approval of Agenda

B. Approval of Minutes, May 14, 2026

C. Election of Officers/Election of New Parent/Guardian Members

D. Set Meeting Time and Dates

E. Discuss Preliminary Budget for 2026-2027

F. Review 2026/27 LCAP Goals/Actions

G. Review of Parent Involvement Plan

III. PUBLIC COMMENT

IV. REPORTS - COUNCIL SUBCOMMITTEES / CATEGORICAL PROGRAMS

A. Superintendent

V. OTHER

VI. FUTURE AGENDA ITEMS

Action / Discussion / Information:
1. Approve Parent Involvement Policy
2. Review Emergency Operations Plan (EOP) 2027-2028 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) Committee
Local Control Accountability Plan (LCAP) Committee
District Advisory Committee (DAC) Committee
School Advisory (SAC) Committee, Wellness Committee
Regular Meeting: May 14, 2026 3:00 p.m., Staff Lounge
MINUTES

I. CALL TO ORDER	The meeting was called to order at **3:05 p.m.** by Mrs. Gillespie, Chair.
Roll Call and Establishment of Quorum	**Members Present:** Alisa Tinnin (school personnel), Amy Malone (teacher), Ashley Lopez (parent), Cecilia Lain (parent), Jamie Lewis (principal), Jessica Gillespie (teacher), Kari Gamez (teacher) and Kimberlee Adams (parent). **Members Absent:** Chris Lilly (parent) and Keygan Hogan (parent). **Others Present:** Andrea Kellogg. A quorum was established in accordance with SSC bylaws.

II. ACTION/DISCUSSION/INFORMATION

A.	**Approval of Agenda**	**Motion:** MSCU (Adams/Gamez). **Action:** Agenda approved as presented.
B.	**Approval of Previous Minutes**	**Motion:** MSCU (Gamez/Adams). **Action:** Minutes from the **April 16, 2026 regular** meeting approved.
C.	**Approve LCAP for the 2026/27 School Year**	Mrs. Kellogg reported: • LCAP Funding list updated. The 2026-2027 school year is the second year of the three -year cycle. The school is no longer in differentiated assistance, which is great news. Chronic absenteeism decreased while test scores increased. **Motion:** MSCU (Gamez/Adams). **Action:** The 2026-2027 LCAP approved.
D.	**Discuss Membership for the 2026/27 School Year**	• Two certificated member terms, Amy Malone's and Jessica Gillespie's are expiring. Mrs. Lewis will send an email to certificated staff requesting nominations from May 15 through May 22, 2026. Voting will take place from May 25 through June 4, 2026. Two certificated staff seats will be available for the 2026-2027 school year. • Community representative members Keygan Hogan, Kimberlee Adams and Chris Lilly have submitted resignation letters. The terms for Ashley Lopez and Cecilia Lain have expired. Five community representative seats will be available for the 2026-2027 school year. Mrs. Lewis will send out a social media post and a message through the school's text service requesting nominations from May 15 through May 22, 2026. Voting will take place from May 25 through June 4, 2026.

III. PUBLIC COMMENT No public comments were made.

Janesville Union Elementary School
Site Council (SSC) Committee
Local Control Accountability Plan (LCAP) Committee
District Advisory Committee (DAC) Committee
School Advisory (SAC) Committee, Wellness Committee
Regular Meeting: May 14, 2026 3:00 p.m., Staff Lounge

MINUTES

IV. REPORTS – COUNCIL SUBCOMMITTEES / CATEGORICAL PROGRAMS

A. Superintendent

Mrs. Lewis reported:

- Staff Appreciation Week was held this week and went well.
- Several field trips are planned as the school year comes to an end.
- The BMX assembly has been difficult to reschedule and may either be refunded or moved to Fall 2026.
- Six weeks of ELOP days scheduled for Summer 2026. Flyers will be sent out on Monday, May 18, 2026. Sign-ups are due June 4, 2026.
- Students have currently read 85 million words.

V. OTHER

Nothing to report.

VI. FUTURE AGENDA ITEMS

Members agreed to include the following items:

- Budget update
- LCAP
- Election of new members
- Election and installation of officers

VII. ADJOURNMENT

Motion: MSCU (Lain/Malone)
Action: Meeting adjourned at **3:36 p.m.**

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

Count Enrollment and ADA On A Given Day

Calculated for: 09/09/2026

Class Id	Teacher	Course Name	Absent	I. S. Credit	I. S. No Credit	I.S. Pend	Actual Attendance	Enrolled	F	R	P
0K-A	Brown	Kindergarten	1	0	0	0	13	14	2	2	10
0K-B	Malone	Kindergarten	0	0	0	0	14	14	4	0	10
0TK-A	Ehrlich	Transitional Kindergarten	2	0	0	0	18	20	1	0	19
1A	Rubio	Grade 1	1	0	0	0	19	20	10	1	9
2A	Herman	Grade 2	1	0	0	0	19	20	8	0	12
2B	Gillespie	Grade 2	0	0	0	0	9	9	6	1	2
3A	Gamez	Grade 3	0	0	0	1	22	23	9	3	11
3B	Gillespie	Grade 3	0	0	0	0	11	11	6	0	5
4A	Burkman	Grade 4	2	0	0	0	28	30	12	0	18
5A	Branch	Grade 5	3	0	0	0	30	33	17	2	14
6A	Davis	Grade 6	3	0	0	0	17	20	9	0	11
6B	Solomon	Grade 6	0	0	0	1	19	20	5	0	15
7A	George	Grade 7	1	0	0	0	17	18	4	0	14
7B	Downs	Grade 7	0	0	0	0	20	20	6	2	12
8A	Ethridge	Grade 8	3	0	0	0	12	15	7	1	7
8B	Foreman	Grade 8	1	0	0	0	16	17	1	0	16
LTIS 08-A	Ethridge	Long Term Indepentent...	0	0	0	0	1	1	1	0	0
		Total For School:	18	0	0	2	285	305	108	12	185

Janesville Union Elementary School

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

Count Enrollment and ADA On A Given Day

Calculated for: 09/10/2025

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 SCHOOL DISTRICT BOARD OF TRUSTEES
REGULAR MEETING
August 18, 2026

MINUTES

MEMBERS PRESENT	JoAnna Harrison, Lee Bailey, Melissa McMullen, John Meese and Kimberly Fleming
MEMBERS ABSENT	Trisha Lilly
OTHERS PRESENT	Alisa Tinnin, Rhonda Foreman, Brenda Dyer, Roxanne Davis, David Molina, Heather Ethridge, Troy Amrein, Amy Malone and Andrea Kellogg
CALL TO ORDER	Board President McMullen called the meeting to order at 5:32 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/Meese) 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 5:33 p.m. for the Board to discuss the following: 1. Public Employee Discipline/Dismissal/Release/Complaint
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	Mrs. Ethridge addressed the Board regarding the Wildcat Handbook: • Two years ago, graduation standards were changed even though teachers were not in support • Teachers used the new grading last year; the change did not work and would like to go back to original grading system • Currently one grade for ELA; would like ELA divided back into two grades, spelling & language and reading • Would also like Exploratory grade lowered to half credit for eighth grade to match seventh grade • In addition, would also like P.E. to be Pass/Fail instead of a letter grade • Also, a change to the graduation requirements to go back to 4-F's instead of 2.0 G.P.A.

- Extremely unfair to the struggling students who cannot make the grades
- Mrs. Ethridge stated she was changing grades to allow students to receive a 2.0 G.P.A. to participate in graduation ceremony even though students didn't earn the grades
- Didn't want to see the students who worked hard not graduate even though they weren't "C" students
- Junior high teachers in favor of going back to the original grading system.

Mrs. Dyer commented on the previous statement with the following:

- Can see both ways; teachers are worried about students not passing
- Teachers would be giving students three harder grades instead of one grade, taking away one grade students can feel good about themselves in, and removing a grade they can excel in
- Too late in the year to make a change now; would like to move forward with current requirements.

Mrs. Kellogg stated the following:

- Addressed the Board last month regarding how her complaint was handled
- Reminded Board members they cannot retaliate against her; currently now no longer has a seat at the table and needs a placeholder to give a presentation
- Feels this is retaliatory with the timeline of the comment last month
- She was never informed of discussions held behind closed doors and/or any disciplinary action, which is required
- Her job description was added to the Board agenda under consent without her even being able to review it
- Would kindly like the item removed until she can review it, as it is her right
- With a change in working conditions, being management, she is not an "at will" employee and overtime exempt
- Discussing changes to hours worked, would she not be overtime exempt and now eligible to claim overtime when given?
- Would like considerations addressed and will need something in writing from the Board as soon as possible.

Mr. Molina commented on the following from the previous statement:

- Nine years as a Board member in the 80's and 90's and would like to address some issues with the Board
- Concerned with actions regarding the Board and how they investigate complaints; not following the best practices set forth by the Board policies
- Feels there is a lack of training and experience of how things are supposed to be handled and roles of members
- Claims the Brown Act is not being used at all
- Stated actions that were discriminatory and were intended to create toxic environments are causing stress leave and turnover on employees
- Example is of a nine year employee; now the Board feels she is not equal to the position she is assigned to
- Feels the Board does not see her as a valued employee and treats her as a second-class citizen
- Costing the District thousands in legal fees without Board actions or direction

- Working outside roles as Board members can be considered criminal
- Not in the best interest of the District when personal viewpoints are ahead of the Board as a whole
- The public expects the Board to be fair and partial in their decisions
- Role of the Board is to supervise the Superintendent, Superintendent takes care of the rest of the school business
- Superintendent is vulnerable and has a "target" on her back
- Not reporting out in closed session is not good Board practice
- Board should be aware of what their roles are and the trainings they are missing.

JTA REPORT

Mrs. Ethridge reported from the Janesville Teachers' Association (JTA) stating teachers are excited to see students tomorrow and thanked the Board for hiring a teacher in junior high.

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 projects included parking lot improvements and adding metal siding along the underneath of the back of the gym
- Improving sidewalks which includes patching and sealing cracks
- All exit and emergency lighting signs in the gym replaced to L.E.D.
- Assembled eleven picnic tables and placed campus wide
- New rectangle tables under the roof outside of gym
- Restriped parking lot and playgrounds
- Gym floor refinished as well.

SUPERINTENDENT REPORT

Mrs. Fleming discussed the following during the Superintendent Report:

- Staff back to school potluck had a good turnout
- Enrollment continuing to increase
- Back-To-School night is September 2nd with a fundraiser dinner and "popsicles with the principal."

BOARD REPORT

There was nothing to report.

CONSENT AGENDA

MS (Bailey/Meese) to withdraw the updated job descriptions (Item: C:2) and table until next month and approve the remaining consent agenda: (motion carried)

A. Routine Business:
1. Approval of Minutes, Regular Meeting July 21, 2026
2. July 2026 Warrants: Batch #1, #2, #0000, & #4
    a. General Fund $185,843.13
    b. Cafeteria $ 337.02
3. Cash Flow/Payroll
4. Fundraiser Request – 2026-27 Student Council
5. Fundraiser Request – Class of 2028 & 2029
6. Teacher Assignments for the 2026-27 School Year

7. Williams Complaint Report
8. Resolution #27-01 Conflict of Interest Code

B. Certificated Personnel Items:
1. Temporary Part-Time Employment
   i. Rhonda Foreman

C. Classified Personnel Items:
1. Employment
   i. Willow Hassell
   ii. Susan McKenzie
~~2. Updated Job Descriptions~~
   ~~i. Chief Business Officer~~
   ~~ii. Chief of Maintenance and Operations~~

BUDGET UPDATE

Mrs. Kellogg reviewed the following during the 45-day Budget update:

- Budget was passed on June 27th
- District receiving increase in Learning Recovery Emergency Block Grant and Student Support and Profession Development Block Grant; over $250,000.00
- Special Education will be increasing base amount to $1,340 per Average Daily Attendance
- All will be reflected into the First Interim Budget Report.

INCREASE DISTRICT SUBSTITUTE PAY

MSCU (Bailey/Meese) to increase the District substitute pay rate.

PURCHASE/LEASE NEW COPIER

Mrs. Kellogg reviewed we are at the end of our current lease and needing to replace the current copier. Two options are to purchase or lease, Mrs. Kellogg recommends purchasing the copier, as the leasing would be more costly adding eleven thousand dollars. Canon is an exclusive copier distributor and has serviced our District for many years.

MSCU (Bailey/Meese) to pull two additional quotes before approving the purchase of a new copier.

ATHLETIC AGREEMENT

MSCU (Bailey/Harrison) to approve the JUSD Athletic Agreement.

2026-27 WILDCAT HANDBOOK

MSCU (Bailey/Meese) to approve the 2026-27 Wildcat Handbook. The Board would like to reinstate the handbook committee in the spring to revise the handbook for the following school year.

FIRST READING EXHIBIT: 5131

MSCU (Bailey/Meese) to approve the first reading and waive the second reading of Exhibit 5131.

FUTURE AGENDA ITEMS

There were no future agenda items.

RECONVENE IN CLOSED SESSION	MSCU (Bailey/Meese) to reconvene the meeting back into closed session at 7:18 p.m.
RECONVENE IN REGULAR SESSION	MSCU (Bailey/Meese) to reconvene the meeting into regular session at 7:56 p.m.
REPORT ACTION TAKEN IN CLOSED SESSION	There was nothing to report.
ADJOURNMENT	MSCU (Bailey/Meese) to adjourn the meeting at 7:56 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 # 5, Batch # 6

DEPARTMENT:
Business

FINANCIAL IMPACT/SOURCE:
General Fund / Cafeteria Fund

MEETING DATE:
September 15, 2026

ROLL CALL REQUIRED:
No

BACKGROUND:

Batch # 5
This batch includes routine warrants.

Batch # 6
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 # 5

BUDGET YEAR: 27 **RUN DATE** 8/13/2026

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

FUND:	01	General Fund	20,561.26
	13	Cafeteria Fund	
FUND:	14	Deferred Maintenance	
FUND:	25	Developer Fee	
FUND:	35	County School Facilities Fund	
		Batch Totals:	20,561.26

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: Kimberly [signature] DATE: 8/10/26

LCOE USE:

DATE RECEIVED FOR AUDIT: 8/11/26

AUDITED BY: [signature] DATE APPROVED: 8/11/26

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

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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
------------------------------------------------------------------------------------------------------------------------------------------
101041/00   C & S WASTE SOLUTIONS
            P.O. BOX 7428
            PASADENA, CA  91109-7428

270022 PO-270022 07/29/2026 AUGUST TRASH SERVICE          1 01-0000-0-5520-0000-8200-000-00 NN P   1,010.07     1,010.07
                                  TOTAL PAYMENT AMOUNT            1,010.07 *                                    1,010.07

101440/00   EQUITABLE LIFE
            P.O. BOX 1047
            CHARLOTTE, NC  28201-1047

270092 PO-270092 08/10/2026 RE-DIRECT 403B CONTRIBUTIONS  1 01-0000-0-9554-0000-0000-000-00 NN F     942.00       942.00
                                  TOTAL PAYMENT AMOUNT              942.00 *                                      942.00

101347/00   FLEMING, KIM
            459-725 MCCLAY ROAD
            JANESVILLE, CA  96114

270091 PO-270091 08/10/2026 ELOP FRUIT                    1 01-2600-0-4300-1110-1000-000-00 NN F      78.79        78.79
                                  TOTAL PAYMENT AMOUNT               78.79 *                                       78.79

100371/00   HILLYARD/SACRAMENTO
            P.O. BOX 841764
            KANSAS CITY, MO  64184-1764

270077 PO-270077 07/30/2026 26/27 CLEANING SUPPLIES       1 01-1100-0-4300-0000-8200-000-00 NN P   9,470.07     9,470.07
270077 PO-270077 08/04/2026 26/27 CLEANING SUPPLEIS       1 01-1100-0-4300-0000-8200-000-00 NN P     662.49       662.49
270077 PO-270077 08/05/2026 26/27 CLEANING SUPPLIES       1 01-1100-0-4300-0000-8200-000-00 NN F   1,614.68     1,575.86
                                  TOTAL PAYMENT AMOUNT           11,708.42 *                                   11,708.42

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

       CL-260043 06/23/2026 FUEL FOR TRUCK                  01-8150-0-4300-0000-8200-000-00 NN F      28.07        28.07
270058 PO-270058 08/10/2026 FUEL FOR TRUCK                1 01-8150-0-4300-0000-8200-000-00 NN P     274.25       274.25
                                  TOTAL PAYMENT AMOUNT              302.32 *                                      302.32
```

Vendor/Addr Req	Remit name Reference	Date	Description	Tax ID num Deposit type	ABA num Account num Fd-Resc-Y-Objt-Goal-Func-Sch-DD	T9MPS	FE ES E Term Liq Amt	E ExtRef Net Amount
002158/00	OFFICE DEPOT P.O. BOX 29248 PHOENIX, AZ 85038-9248							
270006	PO-270006	07/31/2026	SCHOOLWIDE CLASSROOM SUPPLIES	1	01-0000-0-4300-1110-1000-000-00	NN P	2,798.45	2,798.45
270006	PO-270006	07/01/2026	SCHOOLWIDE CLASSROOM SUPPLIES	1	01-0000-0-4300-1110-1000-000-00	NN P	132.07	306.63
270006	PO-270006	07/01/2026	SCHOOLWIDE CLASSROOM SUPPLIES	1	01-0000-0-4300-1110-1000-000-00	NN P	0.00	10.66
270006	PO-270006	08/10/2026	SCHOOLWIDE CLASSROOM SUPPLIES	1	01-0000-0-4300-1110-1000-000-00	NN P	0.00	30.89
270006	PO-270006	08/10/2026	SCHOOLWIDE CLASSROOM SUPPLIES	1	01-0000-0-4300-1110-1000-000-00	NN F	0.00	8.83
			TOTAL PAYMENT AMOUNT		3,155.46 *			3,155.46
101210/00	SHRED-IT USA 28883 NETWORK PLACE CHICAGO, IL 60673-1288							
270046	PO-270046	07/31/2026	SHREDDING SERVICE	1	01-0000-0-5800-0000-7200-000-00	NN P	87.58	87.58
			TOTAL PAYMENT AMOUNT		87.58 *			87.58
100934/00	SMALL SCHOOL DISTRICTS ASSOC 925 L STREET, SUITE 1185 SACRAMENTO, CA 95814							
270088	PO-270088	07/10/2026	SSDA SUMMIT-FLEMING	1	01-4035-0-5200-1110-1000-000-00	NN F	895.00	895.00
			TOTAL PAYMENT AMOUNT		895.00 *			895.00
101080/00	U.S. BANK CORPORATE PAYMENT CENTER P.O. BOX 790428 ST.LOUIS, MO 63179-0428							
270004	PO-270004	07/01/2026	CELL PHONE CADDIES-JR HIGH	1	01-0000-0-4300-1110-1000-000-00	NN F	45.01	36.00
270005	PO-270005	07/01/2026	CLASSROOM SUPPLIES-BURKMAN	1	01-1100-0-4300-1110-1000-000-16	NN P	40.74	40.74
270010	PO-270010	07/01/2026	CLASSROOM SUPPLIES FOR 26/27	1	01-0000-0-4300-1110-1000-000-00	NN P	214.30	214.30
270010	PO-270010	07/01/2026	CLASSROOM SUPPLIES FOR 26/27	1	01-0000-0-4300-1110-1000-000-00	NN P	141.37	141.37
270010	PO-270010	07/01/2026	CLASSROOM SUPPLIES FOR 26/27	1	01-0000-0-4300-1110-1000-000-00	NN P	19.77	19.77
270010	PO-270010	07/01/2026	CLASSROOM SUPPLIES FOR 26/27	1	01-0000-0-4300-1110-1000-000-00	NN P	20.58	20.58
270010	PO-270010	07/01/2026	CREDIT	1	01-0000-0-4300-1110-1000-000-00	NN M	0.00	12.75
270053	PO-270053	07/08/2026	CLASSROOM HEADPHONES-HERMAN	1	01-0000-0-4300-1110-1000-000-00	NN F	46.11	45.47
270076	PO-270076	07/20/2026	PARKING LOT REPAIR	1	01-8150-0-4300-0000-8200-000-00	NN P	523.80	523.80
270076	PO-270076	07/20/2026	PARKING LOT REPAIR	1	01-8150-0-4300-0000-8200-000-00	NN F	795.35	795.35
270078	PO-270078	07/13/2026	MAINTENANCE SUPPLIES	1	01-8150-0-4300-0000-8200-000-00	NN F	39.56	30.01
270079	PO-270079	07/14/2026	ELOP SUPPLIES	1	01-2600-0-4300-1110-1000-000-00	NN F	66.08	66.08
270083	PO-270083	07/10/2026	SMORE EDUCATOR MEMBERSHIP	1	01-0000-0-4300-1110-1000-000-00	NN F	99.00	99.00
	PV-270006	08/10/2026	ELOP FOOD 26/27		01-2600-0-4300-1110-1000-000-00	NN		25.97

BATCH: 0005 AUGUST BATCH #1 << Open >>
Fund : 01 GENERAL FUND

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 T9MPS	EE ES Liq Amt	E-Term	E-ExtRef Net Amount
101080 (CONTINUED)							
PV-270006	08/10/2026	FOLEY BUS COMPLIANCE		01-0000-0-5800-0000-3600-000-00 NN			175.00
PV-270006	08/10/2026	ELOP SUPPLIES FOR 26/27		01-2600-0-4300-1110-1000-000-00 NN			38.60
PV-270006	08/10/2026	ELOP SUPPLIES FOR 26/27		01-2600-0-4300-1110-1000-000-00 NN			17.82
PV-270006	08/10/2026	ELOP SUPPLIES FOR 26/27		01-2600-0-4300-1110-1000-000-00 NN			10.19
PV-270006	08/10/2026	ELOP SUPPLIES FOR 26/27		01-2600-0-4300-1110-1000-000-00 NN			55.95
PV-270006	08/10/2026	BUSINESS CARDS SUPT		01-0000-0-4300-0000-7200-000-00 NN			38.37
			TOTAL PAYMENT AMOUNT	2,381.62 *			2,381.62
			TOTAL Fund PAYMENT	20,561.26 **			20,561.26
			TOTAL BATCH PAYMENT	20,561.26 ***	0.00		20,561.26
			TOTAL DISTRICT PAYMENT	20,561.26 ****	0.00		20,561.26
			TOTAL FOR ALL DISTRICTS:	20,561.26 ****	0.00		20,561.26

Number of checks to be printed: 9, not counting voids due to stub overflows. 20,561.26

AUTHORIZATION FOR ACCOUNTS PAYABLE WARRANT RUN
REQUEST FOR DATA PROCESSING SERVICES

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

BUDGET YEAR: 27 **RUN DATE** 8/20/2026

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

FUND:	01	General Fund	13,980.50
	13	Cafeteria Fund	
FUND:	14	Deferred Maintenance	
FUND:	25	Developer Fee	
FUND:	35	County School Facilities Fund	
		Batch Totals:	13,980.50

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: Kimberly Fleming DATE: 8/18/26

LCOE USE:

DATE RECEIVED FOR AUDIT: 8/18/26

AUDITED BY: DATE APPROVED: 8/19/26

COMMENTS:

Batch status: A All

From batch: 0006

To batch: 0006

Include Revolving Cash: Y

Include Address: Y

Include Object Desc: N

Include Vendor TIN: N

```
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
-------------------------------------------------------------------------------------------------------------------------------------------
101387/00   3P LEARNING
            P.O. BOX 392751
            PITTSBURGH, PA  15251-9751

270019 PO-270019 08/12/2026 READING EGGS                     1 01-0000-0-4300-1110-1000-000-00 NN F   1,800.00      1,800.00
                                       TOTAL PAYMENT AMOUNT            1,800.00 *                                   1,800.00

101333/00   ALL SEASONS HEATING AND AIR
            922 MAIN STREET
            SUSANVILLE, CA  96130

270111 PO-270111 08/05/2026 AC REPAIR ON PINE STREET         1 01-8150-0-5800-0000-8110-000-00 NN F     255.77        255.77
                                       TOTAL PAYMENT AMOUNT              255.77 *                                     255.77

003971/00   ALPINE FIRE SERVICES INC.
            249 OTTER WAY
            PORTOLA, CA  96122

270110 PO-270110 08/14/2026 ANNUAL EXTINGUSIHER SERVICE      1 01-8150-0-4300-0000-8200-000-00 NN F   1,605.80      1,605.80
                                       TOTAL PAYMENT AMOUNT            1,605.80 *                                   1,605.80

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

270056 PO-270056 08/10/2026 MAINTENANCE SUPPLIES             1 01-8150-0-4300-0000-8200-000-00 NN P      18.51         18.51
                                       TOTAL PAYMENT AMOUNT               18.51 *                                      18.51

101347/00   FLEMING, KIM
            459-725 MCCLAY ROAD
            JANESVILLE, CA  96114

270098 PO-270098 08/13/2026 BACK TO SCHOOL BBQ SUPPLIES      1 01-0000-0-4300-0000-7200-000-00 NN F     222.67        222.67
270113 PO-270113 08/17/2026 ADMIN CREDENTIAL COURSES         1 01-4035-0-5200-1110-1000-000-00 NN F   4,000.00      4,000.00
                                       TOTAL PAYMENT AMOUNT            4,222.67 *                                   4,222.67
```

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011 JANESVILLE UNION ELEMENTARY SD J66430          ACCOUNTS PAYABLE PRELIST              APY500   L.00.26 08/18/26 07:58 PAGE
                                                BATCH: 0006 AUGUST BATCH #2                 << Open >>
                                                 Fund     : 01        GENERAL FUND

Vendor/Addr Remit name                              Tax ID num  Deposit type        ABA num    Account num                FE ES  E-Term   E-ExtRef
   Req Reference   Date      Description                                      Fd-Resc-Y-Objt-Goal-Func-Sch-DD T9MPS      Liq Amt    Net Amount
-----------------------------------------------------------------------------------------------------------------------------------------------
101438/00    LEWIS, JAMIE
             900
             ARNOLD STREET
             SUSANVILLE, CA  96130

270081 PO-270081 08/03/2026 ELOP BREAKFASTS WEEK OF 8/3         1 01-2600-0-4300-1110-1000-000-00 NY P   1,110.00      1,110.00
270081 PO-270081 08/10/2026 ELOP BREAKFASTS WEEK OF 8/10        1 01-2600-0-4300-1110-1000-000-00 NY P     830.00        830.00
270081 PO-270081 07/06/2026 ELOP BREAKFAST WEEK OF 7/6          1 01-2600-0-4300-1110-1000-000-00 NY P     475.00        730.00
270081 PO-270081 07/13/2026 ELOP BREAKFASTS WEEK OF 7/13        1 01-2600-0-4300-1110-1000-000-00 NY F       0.00        855.00
                                                    TOTAL PAYMENT AMOUNT           3,525.00 *                                3,525.00

101409/00    MORGAN-MEAD, RONDA
             P.O. BOX 5
             RAVENDALE, CA  96123

270090 PO-270090 08/12/2026 BUS TRAINING                        1 01-0000-0-5800-0000-3600-000-00 NY F     756.25        431.25
                                                    TOTAL PAYMENT AMOUNT             431.25 *                                  431.25

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

270112 PO-270112 08/17/2026 ELOP LUNCHES                        1 01-2600-0-4300-1110-1000-000-00 NN F     146.23        142.63
                                                    TOTAL PAYMENT AMOUNT             142.63 *                                  142.63

101326/00    PLUMAS SANITATION INC
             73762 INDUSTRIAL DRIVE
             PORTOLA, CA  96122

270106 PO-270106 08/07/2026 SEPTIC TANK PUMPING                 1 01-8150-0-5800-0000-8110-000-00 NN F   1,800.00      1,800.00
                                                    TOTAL PAYMENT AMOUNT           1,800.00 *                                1,800.00

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

270051 PO-270051 08/04/2026 AUGUST COPIER MAINT STAFF ROOM      1 01-0000-0-5600-0000-7200-000-00 NN P     178.87        178.87
                                                    TOTAL PAYMENT AMOUNT             178.87 *                                  178.87


                                                    TOTAL Fund     PAYMENT        13,980.50 **                              13,980.50


                                                    TOTAL BATCH PAYMENT           13,980.50 ***          0.00               13,980.50
```

BATCH: 0006 AUGUST BATCH #2 << Open >>
Fund : 01 GENERAL FUND

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 T9MPS	EE ES E-Term Liq Amt	E-ExtRef Net Amount
	TOTAL DISTRICT PAYMENT	13,980.50 ****	0.00	13,980.50
	TOTAL FOR ALL DISTRICTS:	13,980.50 ****	0.00	13,980.50

Number of checks to be printed: 10, not counting voids due to stub overflows. 13,980.50

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2026 / 2027 CASH FLOW

		Object	July	August	September	October	November
A.	BEGINNING CASH	9110	3,302,177.00	2,802,326.00	2,622,199.00	2,546,943.00	2,546,943.00
B.	RECEIPTS						
	Principal Apportionment / LCFF	8010-8019	127,930.00	127,930.00			
	Property Taxes	8020-8079					
	DEFERRAL REPAYMENT						
	Miscellaneous Funds	8080-8099					
	Federal Revenue	8100-8299					
	Other State Revenue	8300-8599	16,917.00	19,518.00			
	Other Local Revenue	8600-8799		3,217.00			
	Interfund Transfers In	8910-8929					
	All Other Financing Sources	8930-8979					
	Other Receipts/Non-Revenue						
	TOTAL RECEIPTS		**144,847.00**	**150,665.00**	**-**	-	-
C.	DISBURSEMENTS						
	Certificated Salaries	1000-1999	39,755.00	143,379.00			
	Classified Salaries	2000-2999	71,851.00	98,711.00			
	Employee Benefits	3000-3999	45,651.00	91,964.00			
	Books & Supplies	4000-4999	44,921.00	21,539.00	1,184.00		
	Service & Other Operating Expenditures	5000-5999	104,911.00	8,834.00	31,515.00		
	Capital Outlay	6000-6599					
	Other Outgo	7000-7499					
	Interfund Transfers Out	7600-7629					
	All Other Financing Uses	7630-7699					
	Other Disbursements/ Non Expenditures						
	TOTAL DISBURSEMENTS		**307,089.00**	**364,427.00**	**32,699.00**	-	-
D.	PRIOR YEAR TRANSACTIONS						
	Accounts Receivable	9200	33,204.00	31,343.00			
	Accounts Payable	9500	(370,813.00)	2,292.00	(42,557.00)		
	Current Loans	9640					
	PRIOR YEAR TRANSACTIONS		(337,609.00)	33,635.00	(42,557.00)	-	-
	Deferred Revenue	9650	-	-	-		
	Suspense Clearing	9910	-		-	-	-
E.	**NET INCREASE/DECREASE**						
	(B-C+D)		**(499,851.00)**	**(180,127.00)**	**(75,256.00)**	-	-
F.	**ENDING CASH (A+E)**		**2,802,326.00**	**2,622,199.00**	**2,546,943.00**	**2,546,943.00**	**2,546,943.00**
G.	**ENDING CASH, PLUS ACCRUALS**						

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
2026 / 2027 CASH FLOW ACTUALS

December	January	February	March	April	May	June	Accruals	TOTAL
2,546,943.00	2,546,943.00	2,546,943.00	2,546,943.00	2,546,943.00	2,546,943.00	2,546,943.00	2,546,943.00	2,546,943.00
								255,860.00
								-
								-
								-
								36,435.00
								3,217.00
								-
								-
								-
-	-	-	-	-	-	-	-	**295,512.00**
								-
							-	183,134.00
							-	170,562.00
								137,615.00
								67,644.00
								145,260.00
							-	-
							-	-
							-	-
							-	-
				-				-
-	-	-	-	-	-	-	-	**704,215.00**
								-
								64,547.00
								(411,078.00)
-	-	-	-	-	-	-	-	(346,531.00)
						-		
								-
-	-	-	-	-	-	-	-	**(755,234.00)**
2,546,943.00	**2,546,943.00**	**2,546,943.00**	**2,546,943.00**	**2,546,943.00**	**2,546,943.00**	**2,546,943.00**	**2,546,943.00**	**2,546,943.00**
								-

Janesville Union Elementary School District
Board Meeting of September, 2026
Payroll Approval

Payroll Period Ending August, 2026

End of Month Gross Payroll - August, 2026

Certificated		136,187.26
Classified		104,644.73
Board Members		351.80
Retirees		4,963.75
Certificated Subs		-
Classified Subs		44.68
	TOTAL	246,192.22

Benefits (for month of August, 2026)

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

GRAND TOTAL: (Payroll + Medical, Dental, Vision & Life) **$** **275,028.42**

Janesville Union Elementary School District
Fund Balance as of 9/10/2026

GENERAL FUND 01

Beginning Balance 7/1/26	$	3,302,176.85	
Expenses	$	(1,129,289.40)	Payroll/Accounts Payable
Revenue	$	374,057.08	Apportionment/Deposits
9/10/2026	**$**	**2,546,944.53**	

CAFETERIA FUND 13

Beginning Balance 7/1/26	$	233,315.46	
Expenses	$	(10,947.11)	Payroll/Accounts Payable
Revenue	$	61,987.41	Apportionment/Deposits
9/10/2026	**$**	**284,355.76**	

DEFERRED MAINTENANCE FUND 14

Beginning Balance 7/1/26	$	6,792.80	
Expenses			Payroll/Accounts Payable
Revenue			Apportionment/Deposits
9/10/2026	**$**	**6,792.80**	

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY FUND 17

Beginning Balance 7/1/26	$	171.98	
Expenses			Payroll/Accounts Payable
Revenue			Apportionment/Deposits
9/10/2026	**$**	**171.98**	

CAPITAL FACILITIES DEVELOPER FEE FUND 25

Beginning Balance 7/1/26	$	101,735.76	
Expenses			Payroll/Accounts Payable
Revenue			Apportionment/Deposits
9/10/2026	**$**	**101,735.76**	

SCHOOL FACILITIES FUND 35

Beginning Balance 7/1/26	$	197,123.83	
Expenses			Payroll/Accounts Payable
Revenue	$	6,406.60	Apportionment/Deposits
9/10/2026	**$**	**203,530.43**	

BOND INTEREST & REDEMPTION FUND 51 (INFORMATION ONLY)

Beginning Balance 7/1/26	$	17,326.26	
Expenses	$	-	Payroll/Accounts Payable
Revenue	$	-	Apportionment/Deposits
9/10/2026	**$**	**17,326.26**	

2026/27 OPEN PURCHASE ORDERS

PO NUMBER	DATE	VENDOR NUMBER	VENDOR NAME	AMOUNT
270001	7/1/2026	101296	GOGUARDIAN	6,665.70
270002	7/1/2026	101081	HEINEMANN	10,438.47
270006	7/1/2026	2158	OFFICE DEPOT	2,930.52
270007	7/1/2026	101383	JANUSKIEWICZ, CHAD	1,800.00
270011	7/1/2026	101070	NORTHWEST EVALUATION ASSOC.	4,987.50
270012	7/1/2026	101145	FRONTLINE TECHNOLOGIES GROUP	5,795.23
270013	7/1/2026	100679	SCHOOLWISE INC	6,136.00
270014	7/1/2026	2694	NCSIG	70,145.05
270015	7/1/2026	6370	CASBO	850.00
270016	7/1/2026	101437	EB ACADEMICS	997.00
270017	7/1/2026	101209	CATAPULT CMS	2,180.90
270018	7/1/2026	101371	PARENT INSTITUTE, THE	279.00
270019	7/1/2026	101387	3P LEARNING	1,800.00
270020	7/1/2026	2158	OFFICE DEPOT	1,090.61
270022	7/1/2026	101041	C & S WASTE SOLUTIONS	8,000.00
270023	7/1/2026	100730	CALIFORNIA SCHOOL MANAGEMENT	6,000.00
270024	7/1/2026	101013	CANON FINANCIAL SERVICES INC	8,000.00
270025	7/1/2026	1301	CSBA, POLICY SERVICES	9,773.00
270026	7/1/2026	6370	CASBO	850.00
270027	7/1/2026	1408	CURRENT ELECTRIC AND ALARM	5,000.00
270028	7/1/2026	101049	DOCUMENT TRACKING SERVICES LLC	425.00
270029	7/1/2026	2733	FEATHER RIVER PUBLISHING CO	500.00
270030	7/1/2026	100913	FGL ENVIRONMENTAL INC	2,000.00
270031	7/1/2026	561	FRONTIER	7,000.00
270032	7/1/2026	100635	HR DIRECT	200.00
270033	7/1/2026	100456	JANESVILLE POST OFFICE	1,800.00
270034	7/1/2026	100456	JANESVILLE POST OFFICE	200.00
270035	7/1/2026	100816	JUST KIDDING AROUND	30,000.00
270036	7/1/2026	3525	LASSEN COUNTY OFFICE OF EDUC.	15,000.00
270037	7/1/2026	3525	LASSEN COUNTY OFFICE OF EDUC.	350.00
270038	7/1/2026	3525	LASSEN COUNTY OFFICE OF EDUC.	200.00
270039	7/1/2026	3525	LASSEN COUNTY OFFICE OF EDUC.	500.00
270040	7/1/2026	1229	LASSEN MUNICIPAL UTILITY DIST	60,000.00
270041	7/1/2026	100947	LOZANO SMITH, LLP	90,000.00
270042	7/1/2026	101083	LASSEN COUNTY HEALTH & HUMAN	350.00
270043	7/1/2026	101083	LASSEN COUNTY HEALTH & HUMAN	500.00
270044	7/1/2026	101100	MOUNTAIN VALLEY AWARDS &	350.00
270045	7/1/2026	2158	OFFICE DEPOT	7,000.00
270046	7/1/2026	101210	SHRED-IT	1,000.00
270047	7/1/2026	963	SINGLETON / AUMAN PC	20,250.00
270048	7/1/2026	100380	STAUB ENERGY	50,000.00
270049	7/1/2026	100380	STAUB ENERGY	40,000.00
270050	7/1/2026	101417	SUSANVILLE FORD	20,000.00
270051	7/1/2026	100359	RAY MORGAN CO	9,000.00
270054	7/8/2026	101297	CADENCE TEAM	1,920.00
270055	7/8/2026	100218	SUSANVILLE ACE HARDWARE	1,400.00
270056	7/8/2026	101035	DIAMOND SAW SHOP	250.00
270057	7/8/2026	100328	WESTERN NEVADA SUPPLY COMPANY	1,000.00
270058	7/8/2026	1179	JANESVILLE PAYLESS	3,000.00
270059	7/8/2026	100109	LASSEN MOTOR PARTS	300.00
270060	7/8/2026	1722	PAYLESS BUILDING SUPPLY	400.00
270061	7/8/2026	101200	YOUR H2O PRO	200.00
270062	7/8/2026	101080	US BANK	600.00

270063	7/8/2026	100724	DECKER EQUIPMENT INC	200.00
270064	7/8/2026	100723	USA BLUE BOOK	200.00
270065	7/8/2026	101080	US BANK	1,500.00
270066	7/8/2026	100955	TNS TRUCKING INC	700.00
270116	8/25/2026	2126	STATE OF CALIFORNIA	1,500.00
270117	8/25/2026	101080	US BANK	1,000.00
270118	8/25/2026	1542	MORNING GLORY INC	65,000.00
270119	8/25/2026	1542	MORNING GLORY INC	15,000.00
270120	8/25/2026	351	BONANZA PRODUCE COMPANY	28,000.00
270121	8/25/2026	100316	PIZZA FACTORY	19,000.00

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
Gann Limit Calculation
Resolution #27-02

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 15, 2026, by the following called vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

I, Kimberly Fleming, 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.

____________________________________ _______________
Kimberly Fleming, Superintendent/Principal Date

School Services California

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

It's Time to Calculate Your Annual Gann Limit

BY RAPHAEL GUZMAN

BY PATTI F. HERRERA, EDD

posted July 14, 2026

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 (2026-27) and the actual spending limit for the prior fiscal year (2025-26) 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).

For a simplified way to understand the Gann Limit, imagine it as a bucket. Each year, the California Constitution allows a school district's bucket to hold a certain amount of eligible appropriations based on factors such as inflation and average daily attendance. Districts first "fill" their bucket with eligible local property taxes and eligible state aid. As the bucket is filled, eligible appropriations count toward the district's Gann Limit. Once the bucket is full, any additional eligible state aid "spills over" and counts toward the state's Gann Limit instead.

Conversely, if a district or COE does not fill up its bucket, the state will use this "room" for its spending priorities. This annual calculation helps determine how eligible appropriations are allocated between the district and the state for purposes of complying with California's constitutional appropriations limits.

More information on the Gann Limit and the Form GANN is posted annually on the California Department of Education's website and can be found in the 2026 SACS Web user guide, which, once available, can be accessed here.

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
EDUCATION PROTECTION ACCOUNT REVISION
Resolution #27-03

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;

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 15, 2026, by the following called vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

____
Melissa McMullen, President

____
Member

____
Member

____
Member

____
Member

EDUCATION PROTECTION ACCOUNT
RESOURCE 1400
2025/2026 Unaudited Actuals Estimate

Based on the Education Protection Account Entitlement for the 2025/2026 fiscal year, the Janesville Union Elementary School District will receive/expend the following:

Program	Object Code	Function Code	Revenue	Expenditures
Revenue (EPA)	8012	0000	$ 1,300,678.00	
Teacher Instruction	1100	1000		$ 1,048,185.00
STRS	3101	1000		$ 125,113.00
Medicare	3301	1000		$ 9,651.00
Health Benefits	3401	1000		$ 95,506.00
Unemployment Insurance	3501	1000		$ 1,021.00
Workers Compensation	3601	1000		$ 21,202.00
Supplies	4300	1000		
2026/2027 Estimated Budget Totals			$ 1,300,678.00	$ 1,300,678.00

Board Date: 9-15-26

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

RESOLUTION #27-04

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 15th day of September, 2026, by the following vote, to-wit:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Kimberly Fleming, Superintendent/Principal		Date

Clerk of the Board		Date

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: Kimberly Fleming

Date: September 15, 2026

9-10-26

CONSENT AGENDA ITEM: B:2

Heidi Harris will be resigning at Janesville school.
October 23, 2026 will be my last day of work. Thanks

Heidi Harris

Janesville Union Elementary School District

Job Description: Chief Business Official/Confidential Secretary

Full-time position. 8 hours/day, 12 months/year. Regular work hours are from 7:45 a.m. to 4:15 p.m., with additional hours as necessary to fulfill the responsibilities of the position. Any revisions to schedule must be pre-approved by the Superintendent.

JOB DESCRIPTION

Under the direction of the Superintendent, supervises the accounting and financial record keeping activities, including budgeting, accounting, payroll, purchasing, financial reporting, and related business service; personally performs the more difficult financial record keeping and report preparation duties; prepares and coordinates information required for the annual audit; prepares the annual budget and required interim financial reports; provides supervision over business office personnel; maintains confidentiality of sensitive financial, personnel, labor relations, and other confidential District information; and performs other duties as assigned by the Superintendent.

DESIRED QUALIFICATIONS

- A degree in business or a related field with California school business and school personnel experience is preferred.
- Certification by the California Association of School Business Officials is desirable.
- Increasingly responsible experience is preferred, with at least three years in California school business.
- Knowledge of California public school accounting practices and budgeting procedures; California Education Code; the California School Accounting Manual; cost and general ledger accounting, and school law.
- Knowledge of computer spreadsheet applications, word processing, and school business related software.
- Oral and written communication skills.

DUTIES AND RESPONSIBILITIES

- Prepares the annual budget, interim reports and unaudited actuals and related state financial reports
- Maintains budget and general ledger activity and ensures financial records are accurate and appropriately maintained
- Prepares the Consolidated Application and related report
- Processes purchasing and bill warrants
- Processes payroll and maintains all payroll records, leave records and coordinates health benefits
- Pays bills, processes purchase orders, and places orders on a weekly basis, unless otherwise arranged with the Superintendent in advance or as otherwise required by applicable law, Board policy, or required Board approval. Processes accounts receivables and related deposits and records

- Maintains personnel records and confidential employee records in accordance with applicable requirements and District procedures
- Prepares information for our Independent Audit
- Maintains Free & Reduced Lunch Application Approval/Denial/Verifications records and related reporting
- Processes applications and prepares required reports for facility projects and related funding projects
- Prepares information and participates in bargaining unit negotiations as requested by the Superintendent
- Prepares information for Board of Trustee meetings and provides information to the Board as requested by the Superintendent
- Prepares and presents the annual budget, interim reports, unaudited actuals, and related financial information to the Board of Trustees as requested by the Superintendent
- Orders curriculum prior to July15th of each year
- Assists with management of the transportation program
- Other duties as assigned by the Superintendent

Board Approved Date: September 15, 2026 _

JANESVILLE UNION SCHOOL DISTRICT

Job Description: Chief of Maintenance and Operations

The Chief of Maintenance and Operations is a member of Classified Management and is a non-represented management employee. Regular work hours are from 6:30 a.m. to 3:00 p.m. Any revisions to schedule must be pre-approved by the Superintendent.

Position Description: The Chief of Maintenance and Operations reports to the Superintendent and has significant responsibility for the maintenance and operation of all District grounds, operational infrastructure, facilities and sites.

Minimum Qualifications:

- A high school graduate with a minimum of five (5) years of experience in construction, construction management, or the maintenance and operation of facilities and buildings
- Three (3) years of responsible supervisory and administrative experience
- Experience with plumbing, electrical systems, and fire alarm systems desirable.

Written verification of experience is required.

Compensation: Compensation for the position of Chief of Maintenance and Operations is based upon qualifications and experience. Employee will be placed on the Classified Management Salary Schedule with initial placement at the discretion of the Board. Cost of Living Adjustments (COLAs) will apply as provided to other classified represented employees. Health and welfare benefits including Medical, Dental, Vision and Life Insurance, as offered to other eligible employees will also be granted.

Duties and Responsibilities:

- Planning, assigning and directing the work of the maintenance/custodial staff, including developing and supervising the implementation of work schedules for the maintenance/custodial staff;
- Responsibility for the operation, maintenance, repair, alterations and public safety elements of all District grounds, facilities and equipment;
- Risk management and assuring the implementation and maintenance of safe working conditions for all employees;
- Oversight and maintenance of infrastructure used to support all emergency operations plans;
- Conducting daily inspections and analyzing custodial, maintenance and grounds keeping needs necessary to establish standards for an effective custodial, preventive maintenance and grounds maintenance program;
- Providing input to the superintendent on maintenance and operations employee evaluations;
- Interviewing candidates for maintenance and custodial positions;
- Knowledge of custodial equipment;
- Maintaining an inventory of records of District equipment and materials;

- Provides oversight of maintenance, alterations and repairs done under contract
- Responsible for maintaining routine gardening work and maintaining landscape, lawn areas and play fields
- Operating and supervising the use of power equipment, including mowers, landscape machinery, tools and other equipment used by maintenance and custodial staff
- Responsible for providing oversight for the inventory and safe storage and use of all cleaning supplies and chemicals
- Maintenance and daily monitoring of the water chlorination system on the domestic water sources
- Responsible for the monthly report on domestic water quality to the Department of Health Services
- Provides oversight for the inventory, safe storage and use of any hazardous materials, as well as for the development and implementation of a hazardous materials plans consistent with state and federal laws and regulations
- Responsible for the repair and maintenance for all plumbing and electrical systems, including security and fire alarm systems, and inspection of wiring, fixtures and other electrical items
- Maintains and services all district vehicles and equipment

Contract Year: The Chief of Maintenance and Operations contract year shall be based on a 260-day calendar which includes 13 paid holidays (New Years' Day, Martin Luther King Day, Lincoln's Birthday, Presidents' Day, Memorial Day, Independence Day, Labor Day, Admission Day (floating holiday), Columbus Day, Veteran's Day, Thanksgiving Day, the day after Thanksgiving, and Christmas Day) and fifteen days of vacation leave annually. Vacation leave up to 15 days may be accrued and carried over to the following year. Employee will accrue sick leave at the rate of 1.4 days per month. Scheduled vacations shall be taken at times so as not to interfere with school business.

Board Approved Date: September 15, 2026

JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT
SUFFICIENCY OF INSTRUCTIONAL MATERIALS
EDUCATION CODE SECTION 60119
RESOLUTION #27-05

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 15, 2026, 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 15th day of September 2026, by the following vote, to-wit:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

______________________________ ______________
Kimberly Fleming, Superintendent/Principal — Date

______________________________ ______________
Clerk of the Board — Date

MEMORANDUM OF UNDERSTANDING (MOU)
BETWEEN
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION
and its JANESVILLE CHAPTER #678 (CSEA)
and the
JANESVILLE UNION ELEMENTARY SCHOOL DISTRICT (DISTRICT)

REGARDING THE EFFECTS AND IMPACTS OF LAYOFFS

The Janesville Union Elementary School District (District) and the California School Employees Association and its Janesville Chapter #678 (CSEA) do hereby agree to the following to fully resolve negotiations for the effects and impacts of the elimination of bargaining unit positions identified in Board Resolution No. 26-10 for the 2026-27 school year, a copy of which is attached.

1. Reemployment shall be handled pursuant to California Education Code 45114, 45298, and 45308.

2. While on the reemployment list, bargaining unit members will be first offered long-term substitute and/or short-term positions provided that they meet the minimum qualifications for the substitute position and provided they have signed up for the Substitute List.

3. The District and CSEA further agree that the work of abolished bargaining unit positions shall not be transferred out of the bargaining unit to management employees, confidential employees, certificated employees, students, volunteers, short term employees, or substitute employees, or others outside of the bargaining unit.

4. The district shall release all short-term employees in affected classifications before it lays off bargaining unit employees. Any long-term substitute currently filling a regular classified position will be released and replaced with a laid off bargaining unit member who is qualified and who has signed up for the Substitute List for that classification and who accepts an offer of such assignment. In the event that there are no qualified bargaining unit members on the reemployment list qualified to substitute for a vacant position, the District retains its rights to utilize bona fide substitutes in accordance with the law.

5. The District shall not subcontract out the bargaining unit work performed by laid off employees.

6. The District shall not increase the current and existing workload of remaining bargaining unit employees as a result of the layoff of bargaining unit employees without first negotiating the decision, impacts and effects of increasing the workload.

7. The District shall provide each employee with a letter verifying position held, date(s) of position held, last salary or wage and stating separation was due to layoff.

8. The District shall adhere to Tucker V. Grossmont (2008) 168 Cal. App. 4th 640.

9. This document shall serve as the Agreement between the parties regarding the impact and effects of layoffs associated with Resolution No. 26-10.

10. This agreement is not effective until ratified by CSEA and the Janesville Board of Trustees.

11. Pursuant to Board Resolution No. 26-10, the following reasons for layoff or elimination of position apply:

    a. Paraeducator I – lack of work and funds
    b. Paraeducator II – lack of work and funds

12. CSEA retains any contractual and legal remedies to resolve any alleged violation of this MOU.

By: Kimberly Fleming Date: 7/8/26
Kim Fleming, Superintendent
Janesville Union Elementary School District

By: Andrea Kellogg Date: 7/8/26
Andrea Kellogg, CBO
Janesville Union Elementary School District

By: Alisa Tinnin Date: 7/13/26
Alisa Tinnin, Chapter President
Janesville Elementary #678

By: Carson Friedline Date: 7/13/26
Carson Friedline, Labor Relations Representative
California Schools Employees Association

MEMORANDUM OF UNDERSTANDING

BETWEEN

JANEVILLE UNION ELEMENTARY SCHOOL DISTRICT ("District") AND

THE CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION

AND ITS JANEVILLE CHAPTER No. 678 ("CSEA)

This memorandum is agreed between the Janesville Union Elementary School District ("District") and The California School Employees Association and its Janesville Chapter No.678 ("together CSEA") concerning the increase in hours for the Food Service Worker position.

In order to meet the needs of the district, the District and CSEA agree as follows:

The District will increase the hours for the Food Service Worker position number 180023 from 5.0 hours to 5.5 hours for the remainder of the 26/27 school year to accommodate the additional time needed for preparation and service of "grab-and-go" breakfasts. The additional 0.5 hours per day shall be compensated at the employee's regular hourly rate of pay.

This agreement shall take effect on September 16, 2026 and will be re-evaluated during the upcoming negotiation process.

Agreed to August 18, 2026

For the District:

Kimberly Fleming

Kimberly Fleming, Superintendent

Date: 08/19/26

For CSEA:

Alisa Tinnin

Alisa Tinnin, President Ch#678

Date: 08/19/26

Carson Friedline

Carson Friedline, CSEA LRR

Date: 08/20/26

MEMORANDUM OF UNDERSTANDING

Part-Time 60% Assignment

This Memorandum of Understanding ("MOU") is entered into between the **Janesville Union Elementary School District** ("District") and the **Janesville Teachers Association** ("Association") regarding the part-time assignment of **Rhonda Foreman** ("Employee") for the **2026-27 school year**.

The District and Association agree as follows:

1. Sick Leave

The Employee shall accrue sick leave at 60% of the rate provided to a full-time bargaining unit member under the Collective Bargaining Agreement and applicable law.

Sick leave accrued pursuant to this MOU may be used during the Employee's contractual year consistent with the provisions of the Collective Bargaining Agreement.

Any sick leave remaining unused at the conclusion of the Employee's contractual year shall expire and shall not carry forward into a subsequent school year, to the extent permitted by applicable law.

Nothing in this section is intended to waive or diminish any sick leave rights that cannot lawfully be waived or forfeited under California law.

2. Other Benefits and Contractual Rights

Except as specifically modified by this MOU, the Employee shall remain a bargaining unit member and shall retain all rights, protections, and benefits provided by the Collective Bargaining Agreement and applicable law.

Any benefits or obligations that are calculated according to full-time equivalency shall be calculated using a 0.60 FTE, unless otherwise required by law or the Collective Bargaining Agreement.

3. Term

This MOU shall be effective **through June 30, 2027** and shall automatically expire at the conclusion of the Employee's contractual year unless the District and Association mutually agree in writing to extend or renew it.

This MOU is specific to the Employee and circumstances identified herein and shall not establish a precedent or past practice regarding other bargaining unit members or future part-time assignments.

4. Entire Agreement

This MOU represents the complete agreement of the parties regarding the Employee's assignment. Except as expressly modified herein, all provisions of the Collective Bargaining Agreement remain in full force and effect.

FOR THE DISTRICT

Kimberly Fleming - Superintendent/ Principal Date: 8/9/26

[Name/Title]

FOR THE ASSOCIATION

Heather Ethridge - President Date: 8/9/26

[Name/Title]

EMPLOYEE ACKNOWLEDGMENT

Date: 8-9-26

[Employee Name]

Janesville Union Elementary School District
Executive Summery
2025/26 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 285.86 but the district is being funded on 294.57.

REVENUE:

Revenue Detail	Second Interim	Unaudited Actuals	Difference
LCFF Revenue Sources	**3,721,554**	**3,483,437**	**(238,117)**
Federal Revenue	116,099	258,412	142,313
Other State Revenue	**653,263**	**700,817**	**47,554**
Other Local Revenue	201,940	419,427	217,487
Total Revenue	**4,692,856**	**4,862,093**	**169,237**

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 2025/26 P-2 ADA. Revenue decreased moderately from the second interim. There was also a P-2 correction to reflect the material decrease waiver that was approved in June.

Federal Revenue:
Federal Revenue increased from projections at Second Interim due to the receipt of Forest Reserve Funds and additional funding for the Title 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 increased due to the receipt of SSPBDG and LREGB funds.

Other Local Revenue:
Other local revenue increased significantly due to the increase in Special Education reimbursement.

EXPENSES:

Expenditure Detail	Second Interim	Unaudited Actuals	Difference
Certificated	**1,762,792**	**1,758,631**	**(4,161)**
Classified	939,699	930,219	(9,480)
Employee Benefits	**1,385,924**	**1,211,574**	**(174,350)**
Books & Supplies	489,585	286,803	(202,782)
Services, Other Operating	**709,842**	**905,888**	**196,046**
Capital Outlay	88,115	19,417	(68,698)
Direct Support/Indirect	**(7,347)**	**(6,737)**	**610**
Total Expenditures	5,368,610	5,105,795	(262,815)

Certificated salaries decreased very slightly from Second Interim. Classified salaries decreased modestly as well but remained very close to the projections.

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 decreased but there was a commensurate increase in Services and Other Operating Costs. Capital Outlay projections were less due to the delay of purchasing depreciable items.

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): $332,151
Special Education (RE: 6500): $44,711
Routine Restricted Maintenance (RE: 8150): $194,949

OTHER FUNDS:

FUND 13 (Cafeteria Fund) The cafeteria program had more revenue than expenses in 2025/26. A General Fund contribution is not expected in 2026/27.

FUND 14 (Deferred Maintenance): The balance in Fund 14 ended at $6,793.

FUND 17 (Special Reserve): The balance in Fund 17 is $172. This fund will be zeroed out in the 2026/27 year.

FUND 25 (Developer Fees): The balance of this fund is $101,736. 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 $203,530. 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.

DEFICIT SPENDING:

The District did not deficit spend in the 2025/26 fiscal year. There was a net increase to the Unrestricted General Fund balance of $167,458. Restricted spending brough down the Restricted fund balance in the amount of $351,819 with a net increase of $55,299. This is due to the strategic planning of all parties involved.

RECOMMENDATIONS:

It is recommended the Board approve the District's 2025/26 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

Andrea Kellogg
Chief Business Officer

G = General Ledger Data; S = Supplemental Data

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Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,483,437.15	0.00	3,483,437.15	3,812,857.00	0.00	3,812,857.00	9.5%
2) Federal Revenue		8100-8299	96,919.19	161,493.00	258,412.19	0.00	120,542.00	120,542.00	-53.4%
3) Other State Revenue		8300-8599	113,226.59	587,590.40	700,816.99	104,863.00	495,222.00	600,085.00	-14.4%
4) Other Local Revenue		8600-8799	246,871.54	172,555.00	419,426.54	117,887.00	108,894.00	226,781.00	-45.9%
5) TOTAL, REVENUES			3,940,454.47	921,638.40	4,862,092.87	4,035,607.00	724,658.00	4,760,265.00	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,557,792.29	201,838.47	1,759,630.76	1,517,103.00	160,541.00	1,677,644.00	-4.7%
2) Classified Salaries		2000-2999	637,603.30	292,616.33	930,219.63	634,845.00	293,063.00	927,908.00	-0.2%
3) Employee Benefits		3000-3999	882,609.55	328,964.02	1,211,573.57	1,010,603.00	301,907.00	1,312,510.00	8.3%
4) Books and Supplies		4000-4999	29,417.91	257,384.94	286,802.85	236,208.00	137,828.00	374,036.00	30.4%
5) Services and Other Operating Expenditures		5000-5999	469,153.79	136,733.94	605,887.73	571,904.00	113,262.00	685,166.00	13.1%
6) Capital Outlay		6000-6999	0.00	19,416.71	19,416.71	50,000.00	0.00	50,000.00	157.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(43,240.00)	36,503.00	(6,737.00)	(50,568.00)	43,221.00	(7,347.00)	9.1%
9) TOTAL, EXPENDITURES			3,533,336.84	1,273,457.41	4,806,794.25	3,970,095.00	1,049,822.00	5,019,917.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			407,117.63	(351,819.01)	55,298.62	65,512.00	(325,164.00)	(259,652.00)	-569.5%
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	(239,659.60)	239,659.60	0.00	(376,368.00)	376,368.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(239,659.60)	239,659.60	0.00	(376,368.00)	376,368.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,458.03	(112,159.41)	55,298.62	(310,856.00)	51,204.00	(259,652.00)	-569.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,796,411.40	1,024,442.36	2,820,853.76	2,040,413.43	874,198.95	2,914,612.38	3.3%
b) Audit Adjustments		9793	76,544.00	(38,084.00)	38,460.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,872,955.40	986,358.36	2,859,313.76	2,040,413.43	874,198.95	2,914,612.38	1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,872,955.40	986,358.36	2,859,313.76	2,040,413.43	874,198.95	2,914,612.38	1.9%
2) Ending Balance, June 30 (E + F1e)			2,040,413.43	874,198.95	2,914,612.38	1,729,557.43	925,402.95	2,654,960.38	-8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	874,198.95	874,198.95	0.00	925,402.95	925,402.95	5.9%
c) Committed									
Stabilization Arrangements		9750	801,132.00	0.00	801,132.00	836,653.00	0.00	836,653.00	4.4%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	997,941.43	0.00	997,941.43	641,908.43	0.00	641,908.43	-35.7%
Reserve for Future Deficit Spending	0000	9780	*944,963.96*		*944,963.96*			*0.00*	
Reserve for Future Deficit Spending	0000	9780			*0.00*	*593,730.96*		*593,730.96*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	240,340.00	0.00	240,340.00	250,996.00	0.00	250,996.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,583,804.31	718,372.54	3,302,176.85				
1) Fair Value Adjustment to Cash in County Treasury		9111	72,962.00	0.00	72,962.00				
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	5,971.80	187,292.93	193,264.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
5) Due from Other Funds		9310	6,737.00	0.00	6,737.00				
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			2,670,475.11	905,665.47	3,576,140.58				
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	630,061.68	31,466.52	661,528.20				
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	0.00	0.00				
6) TOTAL, LIABILITIES			630,061.68	31,466.52	661,528.20				
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 F2) (G10 + H2) - (I6 + J2)			2,040,413.43	874,198.95	2,914,612.38				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,030,354.00	0.00	2,030,354.00	2,652,677.00	0.00	2,652,677.00	30.7%
Education Protection Account State Aid - Current Year		8012	1,282,714.00	0.00	1,282,714.00	752,514.00	0.00	752,514.00	-41.3%
State Aid - Prior Years		8019	(238,227.00)	0.00	(238,227.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	5,077.52	0.00	5,077.52	5,034.00	0.00	5,034.00	-0.9%
Timber Yield Tax		8022	2,247.30	0.00	2,247.30	2,379.00	0.00	2,379.00	5.9%
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	369,054.15	0.00	369,054.15	364,904.00	0.00	364,904.00	-1.1%
Unsecured Roll Taxes		8042	21,153.98	0.00	21,153.98	22,386.00	0.00	22,386.00	5.8%
Prior Years' Taxes		8043	3,748.53	0.00	3,748.53	370.00	0.00	370.00	-90.1%
Supplemental Taxes		8044	7,314.67	0.00	7,314.67	12,593.00	0.00	12,593.00	72.2%
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			3,483,437.15	0.00	3,483,437.15	3,812,857.00	0.00	3,812,857.00	9.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,483,437.15	0.00	3,483,437.15	3,812,857.00	0.00	3,812,857.00	9.5%
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	96,919.19	0.00	96,919.19	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		71,107.00	71,107.00		71,107.00	71,107.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title II, Part A, Supporting Effective Instruction	4035	8290		9,075.00	9,075.00		9,075.00	9,075.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		5,000.00	5,000.00		10,000.00	10,000.00	100.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	76,311.00	76,311.00	0.00	30,350.00	30,350.00	-60.2%
TOTAL, FEDERAL REVENUE			96,919.19	161,493.00	258,412.19	0.00	120,542.00	120,542.00	-53.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,515.00	0.00	11,515.00	11,515.00	0.00	11,515.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	58,321.75	27,472.45	85,794.20	55,930.00	24,138.00	80,068.00	-6.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		173,490.00	173,490.00		173,436.00	173,436.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		52,184.00	52,184.00		52,146.00	52,146.00	-0.1%
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	43,389.84	334,443.95	377,833.79	37,418.00	245,502.00	282,920.00	-25.1%
TOTAL, OTHER STATE REVENUE			113,226.59	587,590.40	700,816.99	104,863.00	495,222.00	600,085.00	-14.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	110,247.86	0.00	110,247.86	86,343.00	0.00	86,343.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	79,068.00	0.00	79,068.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	57,555.68	0.00	57,555.68	31,544.00	0.00	31,544.00	-45.2%
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		172,555.00	172,555.00		108,894.00	108,894.00	-36.9%
From JPAs	6500	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			246,871.54	172,555.00	419,426.54	117,887.00	108,894.00	226,781.00	-45.9%
TOTAL, REVENUES			3,940,454.47	921,638.40	4,862,092.87	4,035,607.00	724,658.00	4,760,265.00	-2.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,346,960.75	201,838.47	1,548,799.22	1,306,795.00	160,541.00	1,467,336.00	-5.3%
Certificated Pupil Support Salaries		1200	50,076.44	0.00	50,076.44	62,022.00	0.00	62,022.00	23.9%
Certificated Supervisors' and Administrators' Salaries		1300	160,755.10	0.00	160,755.10	148,286.00	0.00	148,286.00	-7.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,557,792.29	201,838.47	1,759,630.76	1,517,103.00	160,541.00	1,677,644.00	-4.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	183,152.35	157,912.43	341,064.78	187,732.00	153,741.00	341,473.00	0.1%
Classified Support Salaries		2200	233,490.17	83,188.00	316,678.17	234,929.00	85,642.00	320,571.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	96,542.56	0.00	96,542.56	101,415.00	0.00	101,415.00	5.0%
Clerical, Technical and Office Salaries		2400	118,813.22	0.00	118,813.22	103,094.00	0.00	103,094.00	-13.2%
Other Classified Salaries		2900	5,605.00	51,515.90	57,120.90	7,675.00	53,680.00	61,355.00	7.4%
TOTAL, CLASSIFIED SALARIES			637,603.30	292,616.33	930,219.63	634,845.00	293,063.00	927,908.00	-0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	240,217.95	173,767.59	413,985.54	255,047.00	162,547.00	417,594.00	0.9%
PERS		3201-3202	187,800.33	70,214.30	258,014.63	214,271.00	63,197.00	277,468.00	7.5%
OASDI/Medicare/Alternative		3301-3302	81,054.08	26,262.00	107,316.08	69,421.00	24,748.00	94,169.00	-12.3%
Health and Welfare Benefits		3401-3402	304,150.02	37,330.86	341,480.88	387,800.00	33,960.00	421,760.00	23.5%
Unemployment Insurance		3501-3502	2,156.34	247.14	2,403.48	10,736.00	2,000.00	12,736.00	429.9%
Workers' Compensation		3601-3602	67,230.83	15,142.13	82,372.96	73,328.00	15,455.00	88,783.00	7.8%
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	0.00	6,000.00	6,000.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			882,609.55	328,964.02	1,211,573.57	1,010,603.00	301,907.00	1,312,510.00	8.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,041.48	1,041.48	0.00	24,138.00	24,138.00	2,217.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	300.00	0.00	300.00	New
Materials and Supplies		4300	29,417.91	256,343.46	285,761.37	235,908.00	113,690.00	349,598.00	22.3%
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			29,417.91	257,384.94	286,802.85	236,208.00	137,828.00	374,036.00	30.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,417.28	47,338.61	58,755.89	13,700.00	8,869.00	22,569.00	-61.6%
Dues and Memberships		5300	1,226.50	0.00	1,226.50	9,793.00	1,573.00	11,366.00	826.7%
Insurance		5400 - 5499	100,585.12	0.00	100,585.12	120,000.00	0.00	120,000.00	19.3%
Operations and Housekeeping Services		5500	95,612.01	0.00	95,612.01	118,000.00	0.00	118,000.00	23.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,902.72	7,249.76	44,152.48	42,000.00	14,000.00	56,000.00	26.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	215,868.63	78,438.57	294,307.20	249,411.00	83,446.00	332,857.00	13.1%
Communications		5900	7,541.53	3,707.00	11,248.53	19,000.00	5,374.00	24,374.00	116.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			469,153.79	136,733.94	605,887.73	571,904.00	113,262.00	685,166.00	13.1%
CAPITAL OUTLAY									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	0.00	19,416.71	19,416.71	50,000.00	0.00	50,000.00	157.5%
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			0.00	19,416.71	19,416.71	50,000.00	0.00	50,000.00	157.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(36,503.00)	36,503.00	0.00	(43,221.00)	43,221.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,737.00)	0.00	(6,737.00)	(7,347.00)	0.00	(7,347.00)	9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(43,240.00)	36,503.00	(6,737.00)	(50,568.00)	43,221.00	(7,347.00)	9.1%
TOTAL, EXPENDITURES			3,533,336.84	1,273,457.41	4,806,794.25	3,970,095.00	1,049,822.00	5,019,917.00	4.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	(239,659.60)	239,659.60	0.00	(376,368.00)	376,368.00	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			(239,659.60)	239,659.60	0.00	(376,368.00)	376,368.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(239,659.60)	239,659.60	0.00	(376,368.00)	376,368.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,483,437.15	0.00	3,483,437.15	3,812,857.00	0.00	3,812,857.00	9.5%
2) Federal Revenue		8100-8299	96,919.19	161,493.00	258,412.19	0.00	120,542.00	120,542.00	-53.4%
3) Other State Revenue		8300-8599	113,226.59	587,590.40	700,816.99	104,863.00	495,222.00	600,085.00	-14.4%
4) Other Local Revenue		8600-8799	246,871.54	172,555.00	419,426.54	117,887.00	108,894.00	226,781.00	-45.9%
5) TOTAL, REVENUES			3,940,454.47	921,638.40	4,862,092.87	4,035,607.00	724,658.00	4,760,265.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,128,822.17	875,273.59	3,004,095.76	2,329,891.00	722,516.00	3,052,407.00	1.6%
2) Instruction - Related Services	2000-2999		365,779.95	32,966.53	398,746.48	368,988.00	27,247.00	396,235.00	-0.6%
3) Pupil Services	3000-3999		235,905.53	95,837.50	331,743.03	411,044.00	0.00	411,044.00	23.9%
4) Ancillary Services	4000-4999		5,741.43	116.00	5,857.43	6,393.00	150.00	6,543.00	11.7%
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		520,984.97	96,008.69	616,993.66	533,145.00	102,837.00	635,982.00	3.1%
8) Plant Services	8000-8999		276,102.79	173,255.10	449,357.89	320,634.00	197,072.00	517,706.00	15.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,533,336.84	1,273,457.41	4,806,794.25	3,970,095.00	1,049,822.00	5,019,917.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			407,117.63	(351,819.01)	55,298.62	65,512.00	(325,164.00)	(259,652.00)	-569.5%
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	(239,659.60)	239,659.60	0.00	(376,368.00)	376,368.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(239,659.60)	239,659.60	0.00	(376,368.00)	376,368.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,458.03	(112,159.41)	55,298.62	(310,856.00)	51,204.00	(259,652.00)	-569.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,796,411.40	1,024,442.36	2,820,853.76	2,040,413.43	874,198.95	2,914,612.38	3.3%
b) Audit Adjustments		9793	76,544.00	(38,084.00)	38,460.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,872,955.40	986,358.36	2,859,313.76	2,040,413.43	874,198.95	2,914,612.38	1.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,872,955.40	986,358.36	2,859,313.76	2,040,413.43	874,198.95	2,914,612.38	1.9%
2) Ending Balance, June 30 (E + F1e)			2,040,413.43	874,198.95	2,914,612.38	1,729,557.43	925,402.95	2,654,960.38	-8.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	874,198.95	874,198.95	0.00	925,402.95	925,402.95	5.9%
c) Committed									
Stabilization Arrangements		9750	801,132.00	0.00	801,132.00	836,653.00	0.00	836,653.00	4.4%
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	997,941.43	0.00	997,941.43	641,908.43	0.00	641,908.43	-35.7%
Reserve for Future Deficit Spending	0000	9780	*944,963.96*		*944,963.96*			*0.00*	
Reserve for Future Deficit Spending	0000	9780			*0.00*	*593,730.96*		*593,730.96*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	240,340.00	0.00	240,340.00	250,996.00	0.00	250,996.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	147,068.63	147,068.63
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	14,515.41	14,515.41
5810	Other Restricted Federal	0.00	33,561.00
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
6266	Educator Effectiveness, FY 2021-22	10,296.28	10,296.28
6300	Lottery: Instructional Materials	119,914.40	119,914.40
6500	Special Education	153,220.09	153,220.09
6546	Mental Health-Related Services	137,186.00	161,781.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	111,051.89	111,051.89
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	104,123.33	103,107.33
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	7,298.23	7,298.23
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	31,921.77	31,921.77
7415	Classified School Employee Summer Assistance Program	8,033.57	2,097.57
7810	Other Restricted State	1,884.00	1,884.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	21,693.90	21,693.90
Total, Restricted Balance		874,198.95	925,402.95

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	74,927.03	0.00	-100.0%
5) TOTAL, REVENUES			74,927.03	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	65,758.91	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			65,758.91	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,168.12	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)			9,168.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,580.06	88,748.18	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,580.06	88,748.18	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,580.06	88,748.18	11.5%
2) Ending Balance, June 30 (E + F1e)			88,748.18	88,748.18	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	88,748.18	88,748.18	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					

11

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	88,748.18		
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			88,748.18		
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)			88,748.18		
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	74,927.03	0.00	-100.0%
TOTAL, REVENUES			74,927.03	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	65,758.91	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,758.91	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			65,758.91	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	2025-26 Unaudited Actuals	2026-27 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	2025-26 Unaudited Actuals	2026-27 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	74,927.03	0.00	-100.0%
5) TOTAL, REVENUES			74,927.03	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		65,758.91	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			65,758.91	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,168.12	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)			9,168.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,580.06	88,748.18	11.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,580.06	88,748.18	11.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,580.06	88,748.18	11.5%
2) Ending Balance, June 30 (E + F1e)			88,748.18	88,748.18	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	88,748.18	88,748.18	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	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	88,748.18	88,748.18
Total, Restricted Balance		88,748.18	88,748.18

16

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	108,636.91	82,000.00	-24.5%
3) Other State Revenue		8300-8599	158,441.21	111,342.00	-29.7%
4) Other Local Revenue		8600-8799	17,508.80	5,700.00	-67.4%
5) TOTAL, REVENUES			284,586.92	199,042.00	-30.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,865.40	63,241.00	-9.5%
3) Employee Benefits		3000-3999	32,975.09	40,006.00	21.3%
4) Books and Supplies		4000-4999	155,235.76	153,145.00	-1.3%
5) Services and Other Operating Expenditures		5000-5999	2,331.79	10,736.00	360.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,737.00	7,347.00	9.1%
9) TOTAL, EXPENDITURES			267,145.04	274,475.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,441.88	(75,433.00)	-532.5%
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)			17,441.88	(75,433.00)	-532.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,785.57	299,159.45	4.0%
b) Audit Adjustments		9793	(6,068.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			281,717.57	299,159.45	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,717.57	299,159.45	6.2%
2) Ending Balance, June 30 (E + F1e)			299,159.45	223,726.45	-25.2%
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	299,159.45	223,726.45	-25.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	233,315.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	5,312.00		
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	67,728.29		
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			306,355.75		
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	459.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,737.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,196.30		
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)			299,159.45		
FEDERAL REVENUE					
Child Nutrition Programs		8220	108,636.91	82,000.00	-24.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			108,636.91	82,000.00	-24.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	158,441.21	111,342.00	-29.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			158,441.21	111,342.00	-29.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,663.60	2,500.00	50.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,052.00	3,200.00	-60.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,780.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	13.20	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			17,508.80	5,700.00	-67.4%
TOTAL, REVENUES			284,586.92	199,042.00	-30.1%
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	69,865.40	63,241.00	-9.5%
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			69,865.40	63,241.00	-9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,351.05	16,696.00	2.1%
OASDI/Medicare/Alternative		3301-3302	5,344.61	4,838.00	-9.5%
Health and Welfare Benefits		3401-3402	9,104.86	16,000.00	75.7%
Unemployment Insurance		3501-3502	35.06	317.00	804.2%
Workers' Compensation		3601-3602	2,139.51	2,155.00	0.7%
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			32,975.09	40,006.00	21.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,202.53	12,295.00	20.5%
Noncapitalized Equipment		4400	0.00	850.00	New
Food		4700	145,033.23	140,000.00	-3.5%
TOTAL, BOOKS AND SUPPLIES			155,235.76	153,145.00	-1.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	736.00	New
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	2,331.79	10,000.00	328.9%
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			2,331.79	10,736.00	360.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,737.00	7,347.00	9.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,737.00	7,347.00	9.1%
TOTAL, EXPENDITURES			267,145.04	274,475.00	2.7%
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					

1C

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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%

2C

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	108,636.91	82,000.00	-24.5%
3) Other State Revenue		8300-8599	158,441.21	111,342.00	-29.7%
4) Other Local Revenue		8600-8799	17,508.80	5,700.00	-67.4%
5) TOTAL, REVENUES			284,586.92	199,042.00	-30.1%
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		260,408.04	267,128.00	2.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,737.00	7,347.00	9.1%
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			267,145.04	274,475.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,441.88	(75,433.00)	-532.5%
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)			17,441.88	(75,433.00)	-532.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,785.57	299,159.45	4.0%
b) Audit Adjustments		9793	(6,068.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			281,717.57	299,159.45	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,717.57	299,159.45	6.2%
2) Ending Balance, June 30 (E + F1e)			299,159.45	223,726.45	-25.2%
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	299,159.45	223,726.45	-25.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	269,718.49	194,285.49
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		299,159.45	223,726.45

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	521.20	150.00	-71.2%
5) TOTAL, REVENUES			521.20	150.00	-71.2%
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)			521.20	150.00	-71.2%
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)			521.20	150.00	-71.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,263.60	6,784.80	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,263.60	6,784.80	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,263.60	6,784.80	8.3%
2) Ending Balance, June 30 (E + F1e)			6,784.80	6,934.80	2.2%
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	6,784.80	6,934.80	2.2%
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	6,792.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

2:

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			6,784.80		
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)			6,784.80		
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	263.20	150.00	-43.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	258.00	0.00	-100.0%
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			521.20	150.00	-71.2%
TOTAL, REVENUES			521.20	150.00	-71.2%
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	2025-26 Unaudited Actuals	2026-27 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		5100	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	2025-26 Unaudited Actuals	2026-27 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	521.20	150.00	-71.2%
5) TOTAL, REVENUES			521.20	150.00	-71.2%
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)			521.20	150.00	-71.2%
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)			521.20	150.00	-71.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,263.60	6,784.80	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,263.60	6,784.80	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,263.60	6,784.80	8.3%
2) Ending Balance, June 30 (E + F1e)			6,784.80	6,934.80	2.2%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,784.80	6,934.80	2.2%
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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	8.66	70.00	708.3%
5) TOTAL, REVENUES			8.66	70.00	708.3%
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)			8.66	70.00	708.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8.66	70.00	708.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163.32	171.98	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163.32	171.98	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163.32	171.98	5.3%
2) Ending Balance, June 30 (E + F1e)			171.98	241.98	40.7%
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	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	171.98	241.98	40.7%
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	171.98		
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		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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			171.98		
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)			171.98		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6.66	70.00	951.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	2.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			8.66	70.00	708.3%
TOTAL, REVENUES			8.66	70.00	708.3%
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		8980	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	2025-26 Unaudited Actuals	2026-27 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	8.66	70.00	708.3%
5) TOTAL, REVENUES			8.66	70.00	708.3%
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)			8.66	70.00	708.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8.66	70.00	708.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163.32	171.98	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163.32	171.98	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163.32	171.98	5.3%
2) Ending Balance, June 30 (E + F1e)			171.98	241.98	40.7%
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	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	171.98	241.98	40.7%
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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	20,343.20	12,258.00	-39.7%
5) TOTAL, REVENUES			20,343.20	12,258.00	-39.7%
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	389.99	500.00	28.2%
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	0.00	0.0%
9) TOTAL, EXPENDITURES			389.99	500.00	28.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,953.21	11,758.00	-41.1%
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)			19,953.21	11,758.00	-41.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,864.55	102,817.76	24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,864.55	102,817.76	24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,864.55	102,817.76	24.1%
2) Ending Balance, June 30 (E + F1e)			102,817.76	114,575.76	11.4%
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	91,088.12	102,846.12	12.9%
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	11,729.64	11,729.64	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	101,735.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,082.00		
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	2025-26 Unaudited Actuals	2026-27 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			102,817.76		
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)			102,817.76		
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	3,591.55	600.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,752.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	12,999.65	11,658.00	-10.3%
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			20,343.20	12,258.00	-39.7%
TOTAL, REVENUES			20,343.20	12,258.00	-39.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
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	389.99	500.00	28.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			389.99	500.00	28.2%
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			389.99	500.00	28.2%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
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	2025-26 Unaudited Actuals	2026-27 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	20,343.20	12,258.00	-39.7%
5) TOTAL, REVENUES			20,343.20	12,258.00	-39.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		389.99	500.00	28.2%
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			389.99	500.00	28.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			19,953.21	11,758.00	-41.1%
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)			19,953.21	11,758.00	-41.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,864.55	102,817.76	24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,864.55	102,817.76	24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,864.55	102,817.76	24.1%
2) Ending Balance, June 30 (E + F1e)			102,817.76	114,575.76	11.4%
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	91,088.12	102,846.12	12.9%
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	11,729.64	11,729.64	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	2025-26 Unaudited Actuals	2026-27 Budget
9010	Other Restricted Local	91,088.12	102,846.12
Total, Restricted Balance		91,088.12	102,846.12

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	21,303.25	0.00	-100.0%
5) TOTAL, REVENUES			21,303.25	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)			21,303.25	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)			21,303.25	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,123.83	209,679.08	6.4%
b) Audit Adjustments		9793	(8,748.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			188,375.83	209,679.08	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,375.83	209,679.08	11.3%
2) Ending Balance, June 30 (E + F1e)			209,679.08	209,679.08	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	209,679.08	209,679.08	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	205,069.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,610.00		
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	2025-26 Unaudited Actuals	2026-27 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			209,679.08		
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)			209,679.08		
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	7,945.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,358.00	0.00	-100.0%
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			21,303.25	0.00	-100.0%
TOTAL, REVENUES			21,303.25	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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		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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(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%
(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	2025-26 Unaudited Actuals	2026-27 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	21,303.25	0.00	-100.0%
5) TOTAL, REVENUES			21,303.25	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)			21,303.25	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)			21,303.25	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,123.83	209,679.08	6.4%
b) Audit Adjustments		9793	(8,748.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			188,375.83	209,679.08	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,375.83	209,679.08	11.3%
2) Ending Balance, June 30 (E + F1e)			209,679.08	209,679.08	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	209,679.08	209,679.08	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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	1,186.23	0.00	-100.0%
5) TOTAL, REVENUES			1,186.23	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)			1,186.23	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)			1,186.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,326.26	18,512.49	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,326.26	18,512.49	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,326.26	18,512.49	6.8%
2) Ending Balance, June 30 (E + F1e)			18,512.49	18,512.49	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,512.49	18,512.49	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	18,512.49		
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	2025-26 Unaudited Actuals	2026-27 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			18,512.49		
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)			18,512.49		
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	481.60	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	704.63	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			1,186.23	0.00	-100.0%
TOTAL, REVENUES			1,186.23	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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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		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	2025-26 Unaudited Actuals	2026-27 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	1,186.23	0.00	-100.0%
5) TOTAL, REVENUES			1,186.23	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)			1,186.23	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)			1,186.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,326.26	18,512.49	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,326.26	18,512.49	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,326.26	18,512.49	6.8%
2) Ending Balance, June 30 (E + F1e)			18,512.49	18,512.49	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	18,512.49	18,512.49	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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	2025-26 Unaudited Actuals			2026-27 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)	286.28	286.79	294.57	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)	286.28	286.79	294.57	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)	286.28	286.79	294.57	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	2025-26 Unaudited Actuals			2026-27 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	2025-26 Unaudited Actuals			2026-27 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	1,075,692.00		1,075,692.00			1,075,692.00
Buildings	7,837,338.00		7,837,338.00			7,837,338.00
Equipment	725,769.00		725,769.00	311,421.00		1,037,190.00
Total capital assets being depreciated	9,638,799.00	0.00	9,638,799.00	311,421.00	0.00	9,950,220.00
Accumulated Depreciation for:						
Land Improvements	(718,813.00)		(718,813.00)	(46,535.00)		(765,348.00)
Buildings	(4,530,859.00)		(4,530,859.00)	(152,672.00)		(4,683,531.00)
Equipment	(522,900.00)		(522,900.00)	(10,348.00)		(533,248.00)
Total accumulated depreciation	(5,772,572.00)	0.00	(5,772,572.00)	(209,555.00)	0.00	(5,982,127.00)
Total capital assets being depreciated, net excluding lease and subscription assets	3,866,227.00	0.00	3,866,227.00	101,866.00	0.00	3,968,093.00
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	3,962,702.00	0.00	3,962,702.00	101,866.00	0.00	4,064,568.00
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

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	60.18%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	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	$2,403,942.69
	Appropriations Subject to Limit	$2,403,942.69
	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	10.64%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 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: ______________________ Date of Meeting: Sep 15, 2026

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

Printed Name: Andrea Kellogg Title: CBO

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: ______________________ Date: ______________

County Superintendent/Designee
(Original signature required)

Printed Name: ______________________ Title: ______________

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

For County Office of Education:	For School District:
Courtney Russell	Andrea Kellogg
Name	Name
Chief Business Official	Chief Business Official
Title	Title
(530) 257-2196	(530) 253-3660
Telephone	Telephone
crussell@lcoe.org	akellogg@janesvilleschool.org
E-mail Address	E-mail Address

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	1,759,630.76	301	0.00	303	1,759,630.76	305	0.00		307	1,759,630.76	309
2000 - Classified Salaries	930,219.63	311	0.00	313	930,219.63	315	39,661.45		317	890,558.18	319
3000 - Employee Benefits	1,211,573.57	321	0.00	323	1,211,573.57	325	14,140.82		327	1,197,432.75	329
4000 - Books, Supplies Equip Replace. (6500)	286,802.85	331	63,188.79	333	223,614.06	335	31,859.51		337	191,754.55	339
5000 - Services. . . & 7300 - Indirect Costs	599,150.73	341	8,590.00	343	590,560.73	345	59,696.95		347	530,863.78	349
				TOTAL	4,715,598.75	365			TOTAL	4,570,240.02	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	1,546,124.22	375
2. Salaries of Instructional Aides Per EC 41011.	2100	341,064.78	380
3. STRS.	3101 & 3102	357,679.86	382
4. PERS.	3201 & 3202	130,226.04	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	62,028.92	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	247,513.97	385
7. Unemployment Insurance.	3501 & 3502	2,006.43	390
8. Workers' Compensation Insurance.	3601 & 3602	57,915.63	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	6,000.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		2,750,559.85	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	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		2,750,559.85	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.		60.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter '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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.18%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,570,240.02
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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	27,000.00	51,000.00			51,000.00	
Net Pension Liability	2,834,025.00	45,845.00	2,879,870.00			2,879,870.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	15,916.00	17,859.00	33,775.00			33,775.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,873,941.00	90,704.00	2,964,645.00	0.00	0.00	2,964,645.00	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 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,806,794.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	127,932.38
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	19,416.71
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	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				19,416.71
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)				4,659,445.16

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	286.79
B. Expenditures per ADA (Line I.E divided by Line II.A)	16,246.89

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.)	4,690,185.01	15,932.96
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	4,690,185.01	15,932.96
B. Required effort (Line A.2 times 90%)	4,221,166.51	14,339.66
C. Current year expenditures (Line I.E and Line II.B)	4,659,445.16	16,246.89
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
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)	2,323,794.19		2,323,794.19			2,403,942.69
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	294.57		294.57			286.28
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2024-25			Adjustments to 2025-26		
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	2025-26 P2 Report			2026-27 P2 Estimate		
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)	286.28		286.28	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)			286.28			285.77
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2025-26 Actual			2026-27 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	5,077.52		5,077.52	5,034.00		5,034.00
2. Timber Yield Tax (Object 8022)	2,247.30		2,247.30	2,379.00		2,379.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	369,054.15		369,054.15	364,904.00		364,904.00
5. Unsecured Roll Taxes (Object 8042)	21,153.98		21,153.98	22,386.00		22,386.00
6. Prior Years' Taxes (Object 8043)	3,748.53		3,748.53	370.00		370.00
7. Supplemental Taxes (Object 8044)	7,314.67		7,314.67	12,593.00		12,593.00

60

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		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		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	408,596.15	0.00	408,596.15	407,666.00	0.00	407,666.00
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		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	408,596.15	0.00	408,596.15	407,666.00	0.00	407,666.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			38,527.64			38,527.64
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	194,949.00		194,949.00	197,222.00		197,222.00
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)	194,949.00	0.00	233,476.64	197,222.00	0.00	235,749.64
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	3,313,068.00		3,313,068.00	3,405,191.00		3,405,191.00
25. LCFF State Aid - Prior Years (Object 8019)	(238,227.00)		(238,227.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,074,841.00	0.00	3,074,841.00	3,405,191.00	0.00	3,405,191.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,862,092.87		4,862,092.87	4,760,265.00		4,760,265.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	189,315.86		189,315.86	86,343.00		86,343.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2025-26 Actual			2026-27 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,323,794.19			2,403,942.69
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9719			0.9982
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,403,942.69			2,518,396.57
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			408,596.15			407,666.00
6. Preliminary State Aid Calculation						
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)			34,353.60			34,292.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,228,823.18			2,346,480.21
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,228,823.18			2,346,480.21
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			106,854.08			50,878.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			515,450.23			458,544.31
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)			2,121,969.10			2,295,601.90
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			515,450.23			
b. State Subventions (Line D8)			2,121,969.10			
c. Less: Excluded Appropriations (Line C23)			233,476.64			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,403,942.69			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	2025-26 Actual			2026-27 Budget		
11. Adjusted Appropriations Limit						

62

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			2,403,942.69			2,518,396.57
12. **Appropriations Subject to the Limit** (Line D9d)			2,403,942.69			

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

Andrea Kellogg
Gann Contact Person

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(530) 253-3660
Contact Phone Number

63

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) — 237,652.62

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) — 3,663,771.34

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) — 6.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) — 356,805.75

2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 0.00

64

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)	29,163.33
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	385,969.08
9. Carry-Forward Adjustment (Part IV, Line F)	102,547.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	488,516.93
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,004,095.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	398,746.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	312,326.32
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,857.43
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)	200,671.22
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	11,360.00
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)	54,893.69
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)	420,194.56
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	65,758.91
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)	115,374.81
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)	4,589,279.18
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.41%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.64%

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)	385,969.08
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(15,407.32)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.84%) times Part III, Line B19); zero if negative	102,547.85
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.84%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	102,547.85
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)	102,547.85

Approved indirect cost rate:	5.84%
Highest rate used in any program:	5.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	119,949.27	7,005.00	5.84%
01	3010	67,184.00	3,923.00	5.84%
01	4035	8,574.00	501.00	5.84%
01	6019	87,135.00	5,089.00	5.84%
01	6266	61,784.79	3,608.00	5.84%
01	6500	229,444.91	13,399.00	5.84%
01	6770	36,428.67	2,127.00	5.84%
01	7435	14,576.00	851.00	5.84%
13	5310	115,374.81	6,737.00	5.84%

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	22,394.90		93,483.43	115,878.33
2. State Lottery Revenue	8560	58,321.75		27,472.45	85,794.20
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)		80,716.65	0.00	120,955.88	201,672.53
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	15,686.28		1,041.48	16,727.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	12,052.90			12,052.90
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)		27,739.18	0.00	1,041.48	28,780.66
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	52,977.47	0.00	119,914.40	172,891.87
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.

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	3,075,975.05	766,003.70	3,841,978.75	549,748.27		4,391,727.02
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	16,855.43	0.00	16,855.43	2,411.84		19,267.27
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
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	239,770.91	0.00	239,770.91	34,308.79		274,079.70
6000	Regional Occupational Ctr/Prg (ROC/P)	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					91,195.50	91,195.50
—	Enterprise					0.00	0.00
—	Facilities Acquisition & Construction					0.00	0.00
—	Other Outgo					0.00	0.00
Other Funds —							
—	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	37,261.75		37,261.75
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(6,737.00)		(6,737.00)
—	**Total General Fund and Charter Schools Funds Expenditures**	3,332,601.39	766,003.70	4,098,605.09	616,993.65	91,195.50	4,806,794.24

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,747,469.42	0.00	100,121.45	149,716.89	72,810.06	0.00	5,857.43			0.00	0.00	3,075,975.05
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	16,855.43	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	16,855.43
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	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
4620	Adult Correctional Education	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
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	239,770.91	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	239,770.91
6000	ROC/P	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
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
Total Direct Charged Costs		3,004,095.76	0.00	100,121.45	149,716.89	72,810.06	0.00	5,857.43	0.00	0.00	0.00	0.00	3,332,601.39

* Functions 7100-7199 for goals 8100 and 8500

70

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	200,067.74	449,357.89	116,578.07	766,003.70
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		200,067.74	449,357.89	116,578.07	766,003.70

71

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	200,671.22
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	11,360.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	411,699.44
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	623,730.66
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,332,601.39
2	Total Allocated Costs (from Form PCR, Column 2, Total)	766,003.70
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,098,605.09
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	260,408.04
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	260,408.04
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	4,359,013.13
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	14.31%

Unaudited Actuals
2025-26
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	91,195.50				91,195.50
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				0.00	0.00
Total Other Costs	91,195.50	0.00	0.00	0.00	91,195.50

Unaudited Actuals
2025-26
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	148,908.34	51,159.40	449,357.89	0.00	116,578.07
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12			1.00	16.00	1.00		1.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
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	**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		0.00	0.00	1.00	16.00	1.00	0.00	1.00

74

Description	2025-26 Actual	2026-27 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)			0.0%
Janesville Union Elementary (AL01)			0.0%
Lassen Union High (AL02)			0.0%
Susanville Elementary (AL03)			0.0%
Big Valley Joint Unified (AL04)			0.0%
Johnstonville Elementary (AL05)			0.0%
Ravendale-Termo Elementary (AL06)			0.0%
Richmond Elementary (AL07)			0.0%
Shaffer Union Elementary (AL08)			0.0%
Westwood Unified (AL09)			0.0%
Fort Sage Unified (AL10)			0.0%
Long Valley (ALA01)			0.0%
Thompson Peak Charter (ALA02)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%

Preparer
Name: ____________________

Title: ____________________

Phone: ____________________

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
Unaudited Actuals 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)

SACS Web System - SACS V16
9/10/2026 11:36:21 AM

18-64105-0000000

Unaudited Actuals
Budget 2026-27
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)

IMPORT CHECKS

CHECKRESOURCE - **(Warning)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6230-0-0000-0000-9740	6230	$0.01
Explanation: This is carryover from Prop 39		
01-6230-0-0000-0000-9791	6230	$0.01
Explanation: This is carryover from Prop 39		
01-6230-0-0000-0000-979Z	6230	$0.01
Explanation: This is carryover from Prop 39		
01-6266-0-0000-0000-9740	6266	$10,296.28
Explanation: Educator Effectiveness expired June 30. Any unspent funds will be returned to the State		
01-6266-0-0000-0000-9791	6266	$10,296.28
Explanation: Educator Effectiveness expired June 30. Any unspent funds will be returned to the State		
01-6266-0-0000-0000-979Z	6266	$10,296.28
Explanation: Educator Effectiveness expired June 30. Any unspent funds will be returned to the State		

CHK-FUNDxRESOURCE - **(Warning)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6230-0-0000-0000-9740	01	6230	$0.01
Explanation: This is carryover from Prop 39			
01-6230-0-0000-0000-9791	01	6230	$0.01
Explanation: This is carryover from Prop 39			
01-6230-0-0000-0000-979Z	01	6230	$0.01
Explanation: This is carryover from Prop 39			
01-6266-0-0000-0000-9740	01	6266	$10,296.28
Explanation: Educator Effectiveness expired June 30. Any unspent funds will be returned to the State			
01-6266-0-0000-0000-9791	01	6266	$10,296.28
Explanation: Educator Effectiveness expired June 30. Any unspent funds will be returned to the State			
01-6266-0-0000-0000-979Z	01	6266	$10,296.28
Explanation: Educator Effectiveness expired June 30. Any unspent funds will be returned to the State			

CHK-RESOURCExOBJECTA - **(Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6266-0-0000-0000-9740	6266	9740	$10,296.28

Explanation: Educator Effectiveness expired June 30. Any unspent funds will be returned to the State

CHK-RESOURCExOBJECTB - **(Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6266-0-0000-0000-9791	6266	9791	$10,296.28

CSBA POLICY GUIDE SHEET
August 2026

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

Board Policy 0410 – Nondiscrimination in District Programs and Activities

Policy updated to make more precise the statement regarding the applicability of the policy. Additionally, policy updated to reflect **NEW LAW (AB 495, 2025)** which (1) prohibits, unless one of the limited exceptions applies, the collection and disclosure of information or documents regarding the citizenship or immigration status of students, student family members, and staff, and (2) requires the district to notify parents/guardians with specified information regarding their children's right to a free public education regardless of immigration status. In addition, policy updated to reflect **NEW LAW (AB 715, 2025)** which (1) includes staff development materials in the list of materials the Governing Board is prohibited from adopting or approving if the use would subject a student to unlawful discrimination, (2) prohibits teachers from giving instruction and districts from sponsoring any activity that promotes a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic in specified law, (3) requires that instructional materials adopted by the Board be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship, (4) prohibits the Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination, and (5) requires the district to include in the annual parent/guardian notification the protections, requirements, and responsibilities regarding unlawful discrimination related to instruction and instructional and staff development materials. Policy also updated to reflect **NEW LAW (AB 932, 2025)** which prohibits districts from discriminating against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs.

Board Policy 1312.2 – Complaints Concerning Instructional Materials

Policy updated to move material related to the use of established complaint procedures for complaints concerning the content or use of instructional materials so that it is chronologically placed within the order of the policy. Additionally, policy updated to reflect **NEW LAW (AB 715, 2025)** which requires instructional materials adopted by the Governing Board to be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship. In addition, policy updated to add that a complaint alleging discriminatory bias be filed, investigated, and resolved in accordance with the district's uniform complaint procedures.

Administrative Regulation 1312.2 – Complaints Concerning Instructional Materials

Regulation updated to clarify language related to review committee complaint findings. Additionally, regulation updated to include that parents/guardians are not precluded from opting a student out of specified instructional content.

Exhibit (1) 1312.2 – Complaints Concerning Instructional Materials

Exhibit updated to (1) align title with use of the form "Complaint Concerning Instructional Materials," (2) include that complaints concerning discrimination, including discrimination related to instructional materials, be made in accordance with Board Policy and Administrative Regulation 1312.3 – Uniform Complaint Procedures, and (3) to create check boxes for stakeholders to identify their association with the district (employee, district resident, or parent/guardian), as the use of the form is limited to such persons.

Board Policy 1312.3 – Uniform Complaint Procedures

Policy updated to align with the California Department of Education's Uniform Complaint Procedures (UCP) 2025-26 Federal Program Monitoring instrument. Additionally, policy updated to reflect **NEW LAW (AB 715, 2025)** which (1) prohibits districts from sponsoring any activity that promotes a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic in specified law, (2) includes staff development materials in the list of materials the Governing Board is prohibited from adopting or approving if the use would subject a student to unlawful discrimination, and (3) authorizes a complaint alleging discrimination in the adoption, approval, or use of staff development materials to be brought under the district's UCP or filed directly with the Superintendent of Public Instruction. In addition, policy updated to reflect **NEW LAW (AB 932, 2025)** which prohibits districts from discriminating against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs.

Administrative Regulation 1312.3 – Uniform Complaint Procedures

Regulation updated to clarify the legal requirements related to uniform complaint procedure (UCP) policy notifications. Additionally, regulation updated to align with the California Department of Education's (CDE) UCP 2025-26 Federal Program Monitoring instrument. In addition, regulation updated to reflect **NEW LAW (AB 715, 2020)** which provides that (1) discriminatory bias in instruction and district-sponsored activities does not require a showing of direct harm to members of a protected group, and members of a protected group do not need to be present while the discriminatory bias is occurring for the act to be considered discriminatory bias, (2) if the Governing Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to specified law, the Board is required to remediate the action, which may include, but is not limited to, implementation of restorative justice practices, (3) if the Superintendent of Public Instruction (SPI) determines, pursuant to a complaint filed directly with the SPI or on an appeal of a district decision regarding a complaint, that a district violated specified law related to the adoption, approval, or use of any textbook, instructional material, supplemental instructional material, staff development material, or curriculum for classroom instruction, CDE is required to notify the district that it take corrective action, (4) if it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated specified law, the district is required to notify the organization that corrective action is required unless the SPI has already done so, and (5) a party to a written complaint of prohibited discrimination may appeal, directly with the SPI, if the district fails to issue an investigation report within the timeline required by the UCP, in which case the complainant is required to present evidence that supports the basis for the direct filing and why immediate action is necessary.

Exhibit (1) 1312.3 – Uniform Complaint Procedures

Exhibit reviewed in conjunction with the update to the accompanying Board policy and administrative regulation.

Exhibit (2) 1312.3 – Uniform Complaint Procedures

Exhibit reviewed in conjunction with the update to the accompanying Board policy and administrative regulation.

Board Policy 3471 – Parcel Taxes

Policy updated to clarify that ballot materials be submitted in accordance with law and Board policy. Additionally, policy updated to reflect **NEW COURT DECISION (Traiman v. Alameda Unified School District)** where the Court of Appeals held that a district may set a maximum tax liability amount per parcel and that this does not create classifications or a differential taxation in violation of the requirement for the parcel tax to be uniformly applied to all taxpayers. In addition, policy updated to add that for each election, upon receipt of the certified statement of the results of the election from the applicable county elections officials, the Governing Board is required to declare the results of the vote on the parcel tax.

Board Policy 4119.1/4219.1/4319.1 – Civil and Legal Rights

Policy updated to reference **NEW COURT DECISION (Dodge v. Evergreen School District)** where the Ninth Circuit Court of Appeals held that a principal inappropriately reprimanded a teacher who brought (but did not wear) a hat with a presidential campaign slogan on it to an on-site professional development session because (1) the teacher was expressing himself as a private citizen on a national political campaign, which was a matter of public concern and (2) the fact that some employees in attendance took offense did not create the type of substantial disruption necessary to justify limiting the teacher's right to free speech. Additionally, policy updated to clarify that, as permitted by law, districts may direct employees to search their personal accounts, devices, and records for district-related documents or information. In addition, policy updated to reflect **NEW COURT DECISION (Brown v. City of Inglewood)** where the California Supreme Court held that elected officials are not considered "employees" eligible for whistleblower protections under specified law.

NEW - Exhibit(1) 4119.1/4219.1/4319.1 – Civil and Legal Rights

New exhibit provides a copy, without the original formatting, of the model list of employees' rights and responsibilities under the whistleblower laws created by the Labor Commissioner's Office and which a district is required to prominently display pursuant to specified law.

Board Policy 4131 – Staff Development

Policy updated to reflect that staff be required to attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy. Additionally policy updated to add the requirement (1) for all teachers and other certificated staff serving students in any of grades 7-12 to receive at least one hour of training annually which incorporates the California Department of Education's (CDE) online training curriculum to support lesbian, gay, bisexual, transgender and questioning (LGBTQ+) cultural competency, (2) for districts, on or before July 1, 2029, to certify to CDE that 100 percent of its certificated employees who have direct contact with students in any of grades 7-12 have received youth behavioral health training at least one time, (3) for districts to provide annual training, using the online training module provided by the State Department of Social Services, to employees, volunteers, and persons working on their behalf who are mandated reporters on the mandated reporting requirements, and (4) for certificated staff who administer screening instruments or other instruments used to assess students in grades kindergarten-2 for risk of reading difficulties to be appropriately trained to administer such instruments. In addition, policy updated to reflect **NEW LAW (AB 715, 2025)** which (1) prohibits the Governing Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination, (2) requires, if the Board knows or has reason to know that staff development materials or services were used, or an action occurred, which violated specified law, the Board to investigate and remediate the action, and (3) requires the district to notify an organization that the district determines provided a textbook, instructional material, supplemental instructional material, staff development material, or curriculum that violated specified law, unless the Superintendent of Public Instruction has already done so. Policy also updated to reflect **NEW LAW (SB 303, 2025)** which provides that an employee's assessment, testing, admission, or acknowledgment of the employee's own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not constitute unlawful discrimination.

Board Policy 4231 – Staff Development

Policy updated to reflect that staff be required to attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy. Additionally, policy updated to add the requirement (1) for districts, on or before July 1, 2029, to certify to the California Department of Education that 40 percent of its classified employees who have direct contact with students in any of grades 7-12 have received youth behavioral health training at least one time, (2) the requirement for districts to provide annual training, using the online training module provided by the State Department of Social Services, to employees, volunteers, and persons working on their behalf who are mandated reporters on the mandated reporting requirements, and (3) the authorization for staff development on student and campus safety to include implementation of the school safety plan. In addition, policy updated to reflect **NEW LAW (AB 715, 2025)** which (1) prohibits the Governing Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination, (2) requires, if the Board knows or has reason to know that materials were used in staff development materials or services were used, or an action occurred, which violated specified law, the Board to investigate and remediate the action, and (3) requires the district to notify an organization that the district determines provided a textbook, instructional material, supplemental instructional material, staff development material, or curriculum which violated specified law unless the Superintendent of Public Instruction has already done so. Policy also updated to reflect **NEW LAW (SB 303, 2025)** which provides that an employee's assessment, testing, admission, or acknowledgment of the employee's own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not constitute unlawful discrimination

Board Policy 4331 – Staff Development

Policy updated to reflect that staff be required to attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy. Additionally policy updated to add the requirement (1) for districts to provide annual training, using the online training module provided by the State Department of Social Services, to employees, volunteers, and persons working on their behalf who are mandated reporters on the mandated reporting requirements and (2) for districts, on or before July 1, 2029, to certify to the California Department of Education that 100 percent of its certificated employees and 40 percent of its classified employees who have direct contact with students in any of grades 7-12 have received youth behavioral health training at least one time. In addition, policy updated to reflect **NEW LAW (AB 715, 2025)** which (1) prohibits the Governing Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination, (2) requires, if the Board knows or has reason to know that staff development materials or services were used, or an action occurred, which violated specified law, the Board to investigate and remediate the action, and (3) requires the district to notify an organization that provided a textbook, instructional material, supplemental instructional material, staff development material, or curriculum which violated specified law, unless the Superintendent of Public Instruction has already done so. Policy also updated to reflect **NEW LAW (SB 303, 2025)** which provides that an employee's assessment, testing, admission, or acknowledgment of the employee's own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not constitute unlawful discrimination

Board Policy 5020 – Parent Rights and Responsibilities

Policy updated in conjunction with the accompanying administrative regulation.

Administrative Regulation 5020 – Parent Rights and Responsibilities

Regulation updated to provide specific rules for classroom and school visits and observations by parents/guardians. Additionally, regulation updated to permit parents/guardians to object, in accordance with Administrative Regulation 5145.3 - Nondiscrimination/Harassment, to any treatment of the student by the district that is inconsistent with the student's sex, such as in the use of the student's preferred name and pronouns and access to sex-segregated facilities, programs, and activities. In addition, regulation updated to reference **NEW COURT DECISION (Mirabelli v. Bonta)** where the U.S. Supreme Court affirmed a lower court order that prohibits the enforcement of any laws, guidance, training, or policies that would (1) permit or require any district employee to lie to or mislead a student's parent/guardian about the student's gender presentation at school, such as using a different set of preferred pronouns/names when speaking with the parent/guardian than is being used at school, or (2) permit or require the use of a name or pronoun other than a student's legal name or pronoun assigned at birth when the parent/guardian has objected to such use.

Board Policy 5022 – Student and Family Privacy Rights

Policy updated to clarify that the Governing Board respects the privacy rights of district students and their families, which may only be limited by law, Board policy and administrative regulation. Additionally, policy updated to reference **NEW COURT DECISION (Mirabelli v. Bonta)** where the U.S. Supreme Court affirmed a lower court order that prohibits the enforcement of any laws, guidance, training, or policies that would (1) permit or require any district employee to lie to or mislead a student's parent/guardian about the student's gender presentation at school, such as using a different set of preferred pronouns/names when speaking with the parent/guardian than is being used at school, or (2) permit or require the use of a name or pronoun other than a student's legal name or pronoun assigned at birth when the parent/guardian has objected to such use. In addition, policy updated to clarify that the Superintendent or designee ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with the federal Family Educational Rights and Privacy Act, and in accordance with applicable Board policy. Policy also updated to clarify that documents regarding citizenship or immigration status of students or their families may only be released in accordance with applicable Board policy or administrative regulation.

Administrative Regulation 5022 – Student and Family Privacy Rights

Regulation updated to clarify that parents/guardians may (1) file a complaint concerning the content or use of instructional materials and (2) request to opt their student out of specific instructional materials, in accordance with applicable Board policy and administrative regulation.

Board Policy 5125 – Student Records

Policy updated to move material related to the provision of documentation to an operator of a website, online service or application, or mobile application that controls student records upon a request for such documentation pursuant to law, and to amend such language to focus on the district' obligations. Additionally, policy updated to clarify that in accordance with law and applicable Board policy, the Superintendent or designee may enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or to authorize a third party provider of digital software to access, store, and use student records.

Administrative Regulation 5125 – Student Records

Regulation updated to (1) add that the district update a current student's name and/or gender consistent with specified administrative regulation and (2) reorganize, for organization and clarity, information related to making changes to student records for purposes of name and/or gender change. Additionally, regulation updated to add that when a student with a disability transfers into the district from another district, the Superintendent or designee take reasonable steps to promptly obtain the student's records, including the individualized education program and the supporting documents related to the provision of special education services, in accordance with applicable administrative regulation. In addition, regulation updated to clarify that upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or designee notify parents/guardians and eligible students, in writing, in accordance with applicable Board policy, of their rights related to student records.

Board Policy 5131.8 – Mobile Communications Devices

Policy updated to clarify, in the Governing Boards philosophical paragraph, that the use of smartphones and other mobile communication devices can have both beneficial as well as harmful effects on student learning and well-being, and on the instructional program. Additionally, policy updated to reflect **NEW LAW (AB 962, 2025)** which authorizes the district to prohibit students from possessing or using a smartphone in the case of an emergency or in response to a perceived threat of danger, if explicitly addressed in the comprehensive school safety plan. In addition, policy updated to cross-reference to sample discipline policies for instances when discipline is being considered for a student who uses a mobile communication device in an unauthorized manner while at a school site or under the supervision and control of a district employee.

Board Policy 5145.3 – Nondiscrimination/Harassment

Policy updated to reflect **NEW LAW (AB 715, 2025)** which (1) prohibits teachers from giving instruction and districts from sponsoring any activity that promotes a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic in specified law and (2) provides that discriminatory bias in instruction and district-sponsored activities does not require a showing of direct harm to members of a protected group, and members of a protected group do not need to be present while the discriminatory bias is occurring for the act to be considered discriminatory bias.

Administrative Regulation 5145.3 – Nondiscrimination/Harassment

Regulation updated to reflect **NEW COURT DECISION (Mirabelli v. Bonta)** where the U.S. Supreme Court affirmed a lower court order that prohibits the enforcement of any laws, guidance, training, or policies that would (1) permit or require any district employee to lie to or mislead a student's parent/guardian about the student's gender presentation at school, such as using a different set of preferred pronouns/names when speaking with the parent/guardian than is being used at school, or (2) permit or require the use of a name or pronoun other than a student's legal name or pronoun assigned at birth when the parent/guardian has objected to such use. Additionally, regulation updated to delete, as repetitive, material in the list of prohibited acts related to verbal or physical assault, as that material is covered in the introductory statement to the list.

Board Policy 6141 – Curriculum Development and Evaluation

Policy updated to add the district's local control and accountability plan to the list of items with which the district's curriculum be aligned. Additionally, policy updated to clarify that the curriculum development and evaluation process be coordinated with the selection and evaluation of instructional materials and in accordance with applicable Board policy and administrative regulation. In addition, policy updated to reflect **NEW LAW (AB 715, 2025)**, which (1) requires that instructional materials adopted by the Governing Board be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship and (2) prohibits the use of any textbook, instructional material, supplemental instructional material, curriculum, or staff development material if it would subject a student to unlawful discrimination.

Administrative Regulation 6141 – Curriculum Development and Evaluation

Regulation updated to clarify that any curriculum review committee established by the district may be the same committee charged with the evaluation and recommendation of instructional materials pursuant to applicable Board policy and administrative regulation. Additionally, regulation updated to add to the list of criteria to consider when recommending curriculum, the representation of diverse perspectives and cultural relevance in accordance with law.

Board Policy 6159 – Individualized Education Program

Policy updated to change the term "student with exceptional needs" to "students with disabilities" for alignment with federal law and consistency throughout CSBA sample policies. Additionally, policy updated to clarify that the membership of the individualized education program (IEP) team, the team's responsibility to develop and regularly review the IEP, the contents of the IEP, and the development, review, and revision processes be in accordance with the accompanying administrative regulation.

Administrative Regulation 6159 – Individualized Education Program

Regulation updated to change the term "student with exceptional needs" to "students with disabilities" for alignment with federal law and consistency throughout CSBA sample policies. Additionally, regulation updated to clarify language related to postsecondary goals and transition services. In addition, regulation updated to reflect **NEW LAW (AB 784, 2025)**, which clarifies that the definition of special education does not prohibit an individualized education program (IEP) from including specialized deaf and hard-of-hearing related services as the only services, **NEW LAW (AB 560, 2025)** which requires, on or before July 1, 2027, the Superintendent of Public Instruction to recommend a maximum adult-to-student staffing ratio for special classes, and **NEW LAW (SB 389, 2025)**, which authorizes, for a student with disabilities who requires specialized physical health care services, (1) the performance of suctioning and other basic respiratory tasks and services to be performed by a licensed vocational nurse under the supervision of a credentialed school nurse and (2) assistance by a licensed vocational nurse under the supervision of a credentialed school nurse for specified basic respiratory services. Regulation also updated to add material related to special education and related services provided in the home or hospital. Additionally, regulation updated to reflect **NEW LAW (SB 373, 2025)** which requires that students be given a copy of their rights and procedural safeguards, and **NEW LAW (AB 1412, 2025)** which (1) provides that the requirements related to obtaining student records from a transferring student's previous school, including the IEP and supporting documents and any other records relating to the provision of special education and related services, be consistent with specified requirements of the Interstate Compact on Educational Opportunity for Military Children and (2) requires the district, for students with disabilities who transfer into the district with an IEP, to either adopt and implement the IEP previously adopted for the student or develop, adopt, and implement a new IEP for the student that is consistent with federal and state law, as applicable, within 30 days of receipt of official records or specified unofficial records.

Board Policy 6159.1 – Procedural Safeguards and Complaints for Special Education

Policy updated to reflect **NEW LAW (SB 373, 2025)** which requires students to be given a copy of their rights and procedural safeguards.

Administrative Regulation 6159.1 – Procedural Safeguards and Complaints for Special Education

Regulation updated to reflect **NEW LAW (SB 373, 2025)** which requires students to be given a copy of their rights and procedural safeguards. Additionally, regulation updated to include that a student with disabilities may elect to receive the procedural safeguards notice by electronic mail communication.

Board Policy 6159.2 – Nonpublic, Nonsectarian School and Agency Services for Special Education

Policy updated to change the term "student with exceptional needs" to "students with disabilities" for alignment with federal law and consistency throughout CSBA sample policies.

Administrative Regulation 6159.2 – Nonpublic, Nonsectarian School and Agency Services for Special Education

Regulation updated to change the term "student with exceptional needs" to "students with disabilities" for alignment with federal law and consistency throughout CSBA sample policies. Additionally, regulation updated to reflect **NEW LAW (SB 373, 2025)** which requires (1) for a nonpublic nonsectarian school or agency (NPS/A) located outside of California, the Superintendent of Public Instruction (SPI) to make available, upon request from a district or special education local plan area, information and documentation relating to the certification status of the NPS/A, a summary of the SPIs findings supporting the determination, and access to relevant documents used to support the determination, if available, (2) districts to disclose the information received from the SPI, if available, to parent(s)/guardian(s) at the time the individualized education program (IEP) team considers placement of the student in a NPS/A, (3) for a student placed in an NPS/A located outside of California, the district, as part of its yearly on-site monitoring visit, to conduct an in-person interview with the student, in a manner consistent with the student's IEP, to evaluate the student's health and safety, (4) districts to report the findings resulting from the monitoring visit to the California Department of Education (CDE) using the, "Local Educational Agency Onsite Visit for Nonpublic School," available on CDE's website, within 60 calendar days of the onsite visit, and (5) districts to conduct a quarterly check-in with a student attending an NPS/A located outside of California through an unmonitored telephone call in a manner consistent with the student's IEP.

Board Policy 6161.1 – Selection and Evaluation of Instructional Materials

Policy updated to reflect **NEW LAW (AB 715, 2025)** which (1) requires that any instructional materials adopted by the Governing Board be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship, (2) prohibits the Board from adopting of approving the use of any instructional materials if the use would subject a student to unlawful discrimination, (3) requires that parents/guardians have, within a reasonable amount of time, access to instructional materials in accordance with Board policy, and (4) if the Board knows or has reason to know that materials were used in a classroom or an action occurred that violated specified law, the Board is required to investigate and remediate the action. Additionally, policy updated to clarify that the Board not adopt textbooks or other instructional materials if they contain any matter reflecting adversely upon persons on the basis of race or ethnicity, gender, religion, disability, nationality, or sexual orientation, or that violates law. In addition, policy updated to clarify that parent/guardian requests to opt a student out of specified instructional content be handled in accordance with applicable Board policy.

Administrative Regulation 6161.1 – Selection and Evaluation of Instructional Materials

Regulation updated to reflect **NEW LAW (AB 715, 2025)** which (1) prohibits the Governing Board from adopting any textbooks or other instructional materials that violate specified law and (2) requires instructional materials adopted by the Board to be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship. Additionally, regulation updated to add that technology-based materials recommended for adoption by the Board (1) promote active student engagement in the learning process, (2) nurture opportunities for ongoing collaboration, (3) build on prior knowledge to reinforce essential skills, such as executive functioning, critical thinking and reasoning, creativity, communication, cross-cultural understanding, and decision-making, (4) provide means of authentically connecting students' learning to the world beyond their physical learning environment, and (5) foster student agency to set personal learning goals and plans and continuously monitor and evaluate their own progress.

Exhibit (1) 6161.1 – Selection and Evaluation of Instructional Materials

Exhibit reviewed in conjunction with the update to the accompanying Board policy and administrative regulation.

Board Policy 6161.11 – Supplementary Instructional Materials

Policy updated to add that the Governing Board or district is prohibited from adopting the use of any supplemental instructional material if the use would subject a student to unlawful discrimination. Additionally, policy updated to reflect **NEW LAW (AB 715, 2025)** which requires, if the Board knows or has reason to know that materials were used in a classroom, or an action occurred that violated specified law, the Board to investigate and remediate the action. In addition, policy updated to clarify that parent/guardian requests to opt a student out of specified instructional content be handled in accordance with applicable Board policy.

Board Policy 6163.1 – Library Media Centers

Policy updated to include that the district may coordinate with the local public library to ensure that each student is provided with the opportunity to obtain a student success card, a card issued by a local public library that provides access to library services, by grade 3, and that the district may disclose student directory information to the State Librarian and a local public library for purposes of administering the student success cards. Additionally, policy updated to add that the Governing Board may exclude from libraries all books, publications, or papers of a sectarian, partisan, or denominational character. In addition, policy updated to clarify that library materials not be used in a discriminatory manner in accordance with applicable Board policy.

Board Policy 6164.4 – Identification and Evaluation of Individuals for Special Education

Policy updated to reference **NEW LAW (SB 373, 2025)** which requires that students be given a copy of their rights and procedural safeguards.

Administrative Regulation 6164.4 – Identification and Evaluation of Individuals for Special Education

Regulation updated to clarify language related to (1) child find practices and (2) the authorization to identify a student eligible under the criteria for "emotional disturbance," as defined in state and federal regulations, as having an "emotional disability" pursuant to state law.

Board Policy 7214 – General Obligation Bonds

Policy updated to clarify (1) that if the certificate of election results received by the Governing Board from the applicable county elections officials shows that the appropriate majority of the voters is in favor of issuing the bonds, the Board declare that the bond measure has passed and record that fact in its minutes and (2) following passage of the bond measure by the appropriate majority of voters, the Board shall pass one or more resolutions directing the issuance and sale of bonds as necessary.

Administrative Regulation 7214 – General Obligation Bonds

Regulation updated to add that the citizens' oversight committee may create bylaws for its operations, consistent with this regulation and subject to the approval of the Governing Board or Superintendent.

Board Bylaw 9220 – Governing Board Elections

Bylaw updated to add that a person duly elected to the Governing Board who also holds an incompatible office at the time the Board member is sworn in may not continue to serve in the incompatible office and to reference **NEW ATTORNEY GENERAL OPINION** which granted a request to sue an individual serving both as a county board of education member and as a school board member of a district within the jurisdiction of the county board on the grounds that there was a substantial legal question that the two offices were incompatible pursuant to specified law. Additionally, bylaw updated to reflect **NEW LAW (AB 1392, 2025)** which requires that the residence address, telephone number, and email address of a Board candidate appearing on the affidavit of registration be kept confidential except as provided by state law, and **NEW LAW (AB 94, 2025)** which prohibits a recalled Board member from being appointed to the seat that was vacated by the recall. In addition, bylaw updated to reference **NEW LAW (AB 5, 2025)** which requires county elections officials to finish counting all ballots, with certain exceptions, and release a vote count for those ballots by the 13th day following an election. Bylaw also updated to include, for those districts with board elections that have voters in more than one county, that the Board's declaration of which individuals were elected to the Board shall be transmitted to the county elections official with primary jurisdiction for the district.

Exhibit (1) 9220 – Governing Board Elections

Exhibit updated in conjunction with the accompanying Board bylaw.

Board Bylaw 9240 – Board Training

Bylaw updated to reflect **NEW LAW (AB 640, 2025)** which (1) requires a Governing Board member to receive training on school district finance, (2) requires the district to maintain records of such trainings, and (3) authorizes Board members to satisfy the training requirement by successfully completing CSBA's Masters in Governance program. Additionally, bylaw updated, for purposes of the required ethics training, to remove references to Board members whose terms expired prior to January 1, 2026, as that provision is now outdated. In addition, bylaw updated to reference **NEW LAW (SB 848, 2025)** which (1) includes Board members among those individuals who are mandated to report known or suspected child abuse or neglect and establishes procedures for filing a report, (2) provides that Board members may receive mandated reporter training, although they are not explicitly required to do so, and (3) includes that each Board member is required to receive the annual mandated reporter training in accordance with Board Policy and Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting. Bylaw also updated to reflect **NEW LAW (SB 707, 2025)** which requires a district to provide a copy of the Brown Act to each newly elected or appointed Board member.