



EdenAreaROP

2025-2026 FIRST INTERIM REPORT

26316 Hesperian Blvd. Hayward, CA 94545 • (510) 293-2906 • www.edenrop.org

Board Meeting: Thursday, December 11, 2025

JOINT POWERS AGREEMENT BETWEEN

Castro Valley Unified School District
Hayward Unified School District
San Leandro Unified School District
San Lorenzo Unified School District

ADMINISTRATORS

Blaine Torpey, Superintendent
Anthony Oum, Fiscal Services Administrator

CORE VALUES

Equitable, Accessible, Restorative, Outcomes, Professional

VISION STATEMENT

Our vision is to embody our Core Values, leveraging our trained skills and knowledge to become visionary leaders in our careers and inspire social and economic growth in our communities.

MISSION STATEMENT

The mission of the Eden Area ROP is to build a foundation for students that prepare them academically, technically, and professionally to meet challenging opportunities of the 21st Century with confidence and purpose.



Eden Area ROP

2025-2026 FIRST INTERIM REPORT

The FY 2025-2026 First Interim Report, driven by Education Code (EC) 42130, states that “The superintendent of each school district shall ... submit two reports to the governing board of the district during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31... Both reports shall be approved by the district governing board no later than 45 days after the close of the period being reported.” Furthermore, EC 42131(a)(1) states that “the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent two fiscal years.” Therefore, information provided in this First Interim Report accounts for changes made between the Adopted Budget (July 1st) and the closure of the accounting period of October 31, 2025, using the most current information available.

Fund 010 – General Fund: Highlights of Changes

Eden Area ROP's (Eden) FY 2025-2026 projected revenues are \$19,387,008 and projected expenses are \$20,724,768, offset by \$1,337,760 in deficit spending at First Interim. These changes to budgeted revenues and expenditures, as compared to FY 2025-2026 Adopted Budget (06/06/2025 Board – Action Item A), are summarized below:

	Adopted Budget	First Interim Report	Swing
Revenue	\$19,258,405	\$19,387,008	\$103,603
Expenditure	\$19,770,875	\$20,724,768	\$953,893
Difference	<\$512,470>	<\$1,337,760>	<\$825,290>

However, at the FY 2025-2026 Adopted Budget, it was reported that projected revenues were \$19,258,405 and projected expenses were \$19,770,875, offset by \$512,470 in deficit spending. This projected deficit spending remains accurate at FY 2025-2026 First Interim for the unrestricted general fund.

At the time of the FY 2025-2026 Adopted Budget process, the assumption was made that all restricted grant advances unused during FY 2024-2025 were to carryforward into FY 2025-2026, as done for all restricted grant advances for prior FYs. However, at FY 2024-2025 Unaudited Actuals process, and with further advisement from ACOE, per Standardized Account Code Structure (SACS) Query, who governs the management of our coffers by providing guidance on a uniform financial reporting format for Local Educational Agencies (LEAs), indicated that, to properly close out FY 2024-2025, the four grants listed below, and their grant advances, were to be included in the FY 2024-2025 fund balance calculation:

- Golden State Pathways Program (GSPP) Zero Emissions Vehicle (Resource 6383 with Option 117) decreased revenue by \$55,603 (BR26-00032 and BR26-00084)
- GSPP Program Health Careers (Resource 6383 with Option 118) decreased revenue by \$308,647 (BR26-00035 and BR26-00084)
- GSPP Careers in Education (Resource 6383 with Option 119) decreased revenue by \$284,184 (BR26-00033 and BR26-00084)
- California Department of Education (CDE) Middle and Early College (Resource 7339 with Option 126) decreased revenue by \$175,499 (BR26-00034 and BR26-00083)

Because of this treatment for these four grants, revenues that were budgeted during FY 2025-2026 Adopted Budget had to be reduced in FY 2025-2026 and reflected as such in this FY 2025-2026 First Interim, because the grant advances were already recognized in FY 2024-2025 as restricted fund balance. **Therefore, the \$1,337,760 of deficit spending reported at FY 2025-2026 First Interim is artificially inflated due to this treatment driven by SACS Query.**

Major Changes to Revenue Since Adopted Budget

- Career Technical Education Incentive Grant (Resource 6387 with Option 088) anticipated a carryforward of \$69,451 at FY 2025-2026 Adopted Budget but instead had a balance of \$4,956 at FY 2024-2025 Unaudited Actuals, resulting in a decrease of \$64,495 (BR26-00037), for a total budget of \$4,956.
- Hayward Promise Neighborhood Year 3 (Resource 5810 with Option 093) anticipated a carryforward of \$126,573 at FY 2025-2026 Adopted Budget, instead had an additional carryforward of \$35,962 (BR26-00048) at FY 2024-2025 Unaudited Actuals, for a total budget of \$162,535.
- California Air Resources Board Zero-Emission Vehicle Technology Training Project Program (Resource 7811 with Option 105) anticipated a carryforward of \$190,629 at FY 2025-2026 Adopted Budget, instead had an additional carryforward of \$726,814 (BR26-00020, BR26-00024 and BR26-00025) at FY 2024-2025 Unaudited Actuals, for a total budget of \$917,443.
- Alameda County Workforce Development Board's STEP Year 2 (Resource 7811 with Option 112) anticipated a carryforward of \$107,228 at FY 2025-2026 Adopted Budget, instead had an additional carryforward of \$148,254 (BR26-00008, BR26-00009, BR26-00018, BR26-00052 and BR26-00105) at FY 2024-2025 Unaudited Actuals, for a total budget of \$255,482.
- GSPP Zero Emissions Vehicle (Resource 6383 with Option 117) anticipated a carryforward of \$72,471. However, budgeted revenue decreased by \$55,603 (BR26-00032 and BR26-00084) because advance received in FY 2024-2025 is treated as fund balance in FY 2025-2026 per SACS Query, instead of carryforward, for a budgeted revenue of \$16,868.

- GSPP Health Careers (Resource 6383 with Option 118) anticipated a carryforward of \$363,926. However, budgeted revenue decreased by \$308,647 (BR26-00035 and BR26-00084) because advance received in FY 2024-2025 is treated as fund balance in FY 2025-2026 per SACS Query, instead of carryforward, for a budgeted revenue of \$55,279.
- GSPP Careers in Education (Resource 6383 with Option 119) anticipated a carryforward of \$336,896. However, budgeted revenue decreased by \$284,184 (BR26-00033 and BR26-00084) because advance received in FY 2024-2025 is treated as fund balance in FY 2025-2026 per SACS Query, instead of carryforward, for a budgeted revenue of \$52,712.
- CDE Middle and Early College (Resource 7339 with Option 126) anticipated a carryforward of \$200,500. However budgeted revenue decreased by \$175,499 (BR26-00034 and BR26-00083) because advance received in FY 2024-2025 is treated as fund balance in FY 2025-2026 per SACS Query, instead of carryforward, for a budgeted revenue of \$25,001.
- California Community Colleges Board of Governors through California Apprenticeship Innovation (CAI) for Dental Assisting Pre-Apprenticeship Program (Resource 7812 with Option 128) anticipated a carryforward of \$179,943 at FY 2025-2026 Adopted Budget, instead had an additional carryforward of \$51,838 (BR26-00028) at FY 2024-2025 Unaudited Actuals, for a total budget of \$231,781.
- California Community College Board of Governors through CAI for Early Childhood Educator Pre-Apprenticeship Program (Resource 7812 with Option 129) anticipated a carryforward of \$130,462 at FY 2025-2026 Adopted Budget, instead had an additional carryforward of \$30,362 (BR26-00029) at FY 2024-2025 Unaudited Actuals, for a total budget of \$160,824.
- City of Hayward Urban Farming (Resource 9045 with Option 146) anticipated a carryforward of \$0 at FY 2025-2026 Adopted Budget, instead had an additional carryforward of \$8,251 (BR26-00022) at FY 2024-2025 Unaudited Actuals, for a total budget of \$8,251.

Major Changes to Expenditure Since Adopted Budget

- Increase and decrease of budgeted expenditures to align with revenue adjustments as outlined above, except for GSPP's Zero Emissions Vehicle, Health Careers, and Careers in Education, and CDE's Middle and Early College grants, where adjustments to budgeted revenue have no effect on budgeted expenditures.

Fund 010 General Fund: Multi-Year Projection

The multi-year projection (MYP) shows that planned deficit spending has increased by \$825,290 for FY 2025-2026 since the presentation of the FY 2025-2026 Adopted Budget. As

mentioned, this is due to decreasing budgeted revenue of four restricted grants because grant advances received in FY 2024-2025 were treated as part of our overall fund balance in FY 2024-2025, per SACS Query. **Nonetheless, Eden continues to project \$512,470 in unrestricted general fund deficit spending for FY 2025-2026, as of First interim.** Furthermore, the MYP does project that Eden is back in the surplus for FY 2026-2027 (Subsequent FY 1) and FY 2027-2028 (Subsequent FY 2) at \$16,080 and \$114,569, respectively.

	FY 2025-2026 @ First Interim	FY 2026-2027 Projection	FY 2027-2028 Projection
Revenue	\$19,387,008	\$17,079,612	\$14,877,691
Expenditure	\$20,724,768	\$17,063,532	\$14,763,122
Net Increase/Decrease	<\$1,337,760>	\$16,080	\$114,569

Built into these assumptions are step and column increase and its anticipated effect on employee benefits. Furthermore, planning COLA for revenue is built into both subsequent fiscal years, being driven by School Services of California's SSC School District and Charter School Financial Projection Dartboard – 2025-26 Enacted State Budget as of 07/22/2025. Per the aforementioned document, it states that the projected COLA for subsequent fiscal years are as follows:

LCFF PLANNING FACTORS			
Factor	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	3.02%	3.42%	3.31%

However, at the November 2025 CBO Symposium in Huntington Beach, the Legislative Analyst Office (LAO) projects that instead of the 3.02% COLA for FY 2026-2027, a 2.42% COLA is more likely aligned to current trends. Therefore, this 2.42% COLA is used for our FY 2026-2027 projection (Subsequent FY 1) because this is the most current information available. As more knowns come into play, our MYP are adjusted accordingly, and shall reflect updates at Second Interim.

Considerations Moving Forward

- Per the U.S. Bureau of Labor Statistics' Economic News Release Consumer Price Index Summary dated 10/24/2025, states that "The all items index rose 3.0 percent for the 12 months ending September, after rising 2.9 percent over the 12 months ending August." Although the growth in inflation is now following historical trends, higher prices are here to stay.
- We continue to assess the equipment and facility needs of each program and update accordingly.
- Growing concern on aging facilities and the need to find viable financing to provide a healthy classroom and workplace environment within our fiscal reach.

- Continue to evaluate impact of H&W increases and the burden of such costs being passed on to employees.
- Future FYs COLA are starting to align with historical trends, however we continue to seek out other funding sources so that our operations are not solely dependent on the unrestricted General Fund.
- Eden Area ROP is concerned with the uncertainty of federal revenue, beginning FY 2026-2027 (Subsequent FY 1), that support some of our operations.
- Impact of high employer STRS and PERS contributions to address statewide unfunded liability continues to be a huge component of the annual benefit costs of employees. Per the 2025-26 Enacted State Budget as of 07/22/2025:
 - For STRS, FY 2025-2026 rate is 19.10%, and is anticipated to hold steady at said rate through FY 2028-2029.
 - For PERS, FY 2025-2026 rate is 26.81%, and is anticipated to slightly increase to 27.40% by FY 2028-2029.

Fund 110 – Adult Education Fund: Highlights of Changes

Adult Education Fund primarily operates on a fee basis, which adjusts throughout the FY based on student interest in the programs. Payment for classes occur prior to the start of each trimester, whilst adjusting revenues and expenditures throughout the school year based on the enrollment of each program.

Major Changes to Revenue Since Adopted Budget

- Healthcare Career Advancement Program (Resource 9104) anticipated a carryforward of \$0 at FY 2025-2026 Adopted Budget, instead had a carryforward of \$45,000 (BR26-00127) at FY 2024-2025 Unaudited Actuals, for a total of \$45,000.
- Apprenticeship (Resource 0000 with Option 007) anticipated \$635,783 in revenues at FY 2025-2026 Adopted Budget. However, due to the increase of Related and Supplemental Instruction (RSI) hours and its per hour rate increase, along with one-time funding shortfalls, increased anticipated revenue by an additional \$625,040 (BR26-00089 and BR26-00094), for a total budget of \$1,260,823.
- California Community Colleges Board of Governors through CAI for Dental Assisting Pre-Apprenticeship Program (Resource 7812 with Option 130) anticipated a carryforward of \$725,353 at FY 2025-2026 Adopted Budget, instead had an additional carryforward of \$53,827 (BR26-00065) at FY 2024-2025 Unaudited Actuals, for a total budget of \$779,180.

Major Changes to Expenditure Since Adopted Budget

- Increase expenditures to align with revenue adjustments as outlined above.

Revenues and expenditures to Adult Education Fund are summarized as follows:

From Adopted Budget to First Interim Report

	Adopted Budget	First Interim Report	Swing
Revenue	\$2,370,722	\$3,094,589	\$723,867
Expenditures	\$2,216,772	\$3,075,961	\$859,189
Difference	\$153,950	\$18,628	<\$135,322>

Considerations Moving Forward

- Continue to monitor enrollment to align course offerings with student interest.
- Continue to identify opportunities to leverage funding sources to support adult students.
- Identify opportunities to expand adult program offerings based on labor market needs.

Fund 400 – Capital Outlay Fund: Highlights of Changes

Per the California School Accounting Manual (CSAM), it states that "... Fund 40 authorized by the governing board must be expended for capital outlay purposes... [such as] costs of maintenance of the LEA's property, and future maintenance and renovation of schools sites." Going into FY 2025-2026, the beginning fund balance is \$3,527,974. For the FY 2025-2026 Adopted Budget, Eden budgeted \$70,000 of interest revenue with \$350,000 of anticipated expenditures. Eden increased budgeted expenditures by an additional \$1,050,000 (BR26-00026 and BR26-00095), which was pulled from capital outlay (Fund 400) fund balance, due to FY 2024-2025 projects crossing into FY 2025-2026, and payment of such projects must be made in the new FY, in order to be compliant with the matching principle.

As of the closure of the accounting period of 10/31/2024, \$1,400,000 has been budgeted, with \$886,028 of expenses reported, and \$468,829 encumbered. These projects include:

- Consultant services of Construction Manager
- Facilities Master Plan
- Welding revamp and related engineering services
- Dental remodel
- Repair or replacement of damaged fences
- Replacement of doors throughout campus
- Multiple plumbing projects throughout campus
- Multiple electrical and lighting projects throughout campus
- Repaving project near C building
- Campuswide tree pruning
- Replacement of AP system
- Replacement of tile floors throughout campus

- Replacement of multiple windows throughout campus
- Service and replacement of HVAC units throughout campus

Overall, Eden Area ROP continues to monitor revenues and expenses for all funds and seeks to identify opportunities to leverage resources to maximize support for students in Career Technical Education programs.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	G	G	G	GS
08I	Student Activity Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
61I	Cafeteria Enterprise Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	603,925.00	603,925.00	0.00	639,887.00	35,962.00	6.0%
3) Other State Revenue		8300-8599	5,341,738.00	5,290,968.00	2,837,898.24	5,412,978.00	122,010.00	2.3%
4) Other Local Revenue		8600-8799	13,287,742.00	13,291,675.00	4,427,402.43	13,309,143.00	17,468.00	0.1%
5) TOTAL, REVENUES			19,233,405.00	19,186,568.00	7,265,300.67	19,362,008.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,456,620.00	4,432,632.00	1,050,130.75	4,429,711.00	2,921.00	0.1%
2) Classified Salaries		2000-2999	1,905,933.00	1,893,900.00	573,515.39	2,165,467.00	(271,567.00)	-14.3%
3) Employee Benefits		3000-3999	2,916,514.00	2,902,545.00	621,438.31	2,933,196.00	(30,651.00)	-1.1%
4) Books and Supplies		4000-4999	559,327.00	559,327.00	117,033.44	692,952.00	(133,625.00)	-23.9%
5) Services and Other Operating Expenditures		5000-5999	9,932,481.00	9,935,276.00	2,751,570.76	10,101,469.00	(166,193.00)	-1.7%
6) Capital Outlay		6000-6999	0.00	0.00	161,246.15	401,973.00	(401,973.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,770,875.00	19,723,680.00	5,274,934.80	20,724,768.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(537,470.00)	(537,112.00)	1,990,365.87	(1,362,760.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,000.00	25,000.00	0.00	25,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(512,470.00)	(512,112.00)	1,990,365.87	(1,337,760.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,492,529.59	4,426,388.00		7,492,531.00	3,066,143.00	69.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,492,529.59	4,426,388.00		7,492,531.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,492,529.59	4,426,388.00		7,492,531.00		
2) Ending Balance, June 30 (E + F1e)			6,980,059.59	3,914,276.00		6,154,771.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	946,514.94	115,654.00		96,955.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,672,495.65	778,563.00		2,534,605.00		
Cash Flow for Program Operations	0000	9780		223,788.00				
Middle College Initiative (03/07/2024 Board - Action Item F)	0000	9780		300,000.00				
Additional Instructor at Center for (FY 2026-2027 Remaining) 3 Years (03/07/2024 Board - Action Item F)	0000	9780		150,000.00				
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780		104,775.00				
Cash Flow for Program Operations	0000	9780	2,117,720.65					
Middle College Initiative (03/07/2024 Board - Action Item F)	0000	9780	300,000.00					
Additional Instructor at Center for (FY 2026-2027 Remaining) 3 Years (03/07/2024 Board - Action Item F)	0000	9780	150,000.00					
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780	104,775.00					
Cash Flow for Program Operations	0000	9780				1,979,830.00		
Middle College Initiative (03/07/2024 Board - Action Item F)	0000	9780				300,000.00		
Additional Instructor at Center for (FY 2026-2027 Remaining) 3 Years (03/07/2024 Board - Action Item F)	0000	9780				150,000.00		
Transportation Increase (03/07/2024 Board - Action Item F)	0000	9780				104,775.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,361,049.00	3,353,026.00		3,523,211.00		
Unassigned/Unappropriated Amount		9790	0.00	(332,967.00)		0.00		
FEDERAL REVENUE								
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	603,925.00	603,925.00	0.00	639,887.00	35,962.00	6.0%
TOTAL, FEDERAL REVENUE			603,925.00	603,925.00	0.00	639,887.00	35,962.00	6.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,778,764.00	2,778,764.00	2,714,268.77	2,714,269.00	(64,495.00)	-2.3%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,562,974.00	2,512,204.00	123,629.47	2,698,709.00	186,505.00	7.4%
TOTAL, OTHER STATE REVENUE			5,341,738.00	5,290,968.00	2,837,898.24	5,412,978.00	122,010.00	2.3%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	210,000.00	210,000.00	100,844.06	210,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,317,057.00	3,320,990.00	2,278,713.91	3,338,458.00	17,468.00	0.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	9,760,685.00	9,760,685.00	2,047,844.46	9,760,685.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,287,742.00	13,291,675.00	4,427,402.43	13,309,143.00	17,468.00	0.1%
TOTAL, REVENUES			19,233,405.00	19,186,568.00	7,265,300.67	19,362,008.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,034,006.00	3,034,006.00	695,093.09	3,033,138.00	868.00	0.0%
Certificated Pupil Support Salaries		1200	433,132.00	411,406.00	59,978.10	312,694.00	98,712.00	24.0%
Certificated Supervisors' and Administrators' Salaries		1300	989,482.00	987,220.00	279,859.56	1,046,679.00	(59,459.00)	-6.0%
Other Certificated Salaries		1900	0.00	0.00	15,200.00	37,200.00	(37,200.00)	New
TOTAL, CERTIFICATED SALARIES			4,456,620.00	4,432,632.00	1,050,130.75	4,429,711.00	2,921.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	55,310.00	55,310.00	11,999.99	57,302.00	(1,992.00)	-3.6%
Classified Support Salaries		2200	771,545.00	767,155.00	212,402.44	991,733.00	(224,578.00)	-29.3%
Classified Supervisors' and Administrators' Salaries		2300	336,412.00	336,412.00	112,137.36	336,412.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	742,666.00	735,023.00	236,975.60	780,020.00	(44,997.00)	-6.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,905,933.00	1,893,900.00	573,515.39	2,165,467.00	(271,567.00)	-14.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,181,466.00	1,177,317.00	167,967.80	1,136,923.00	40,394.00	3.4%
PERS		3201-3202	590,477.00	587,100.00	166,032.09	637,158.00	(50,058.00)	-8.5%
OASDI/Medicare/Alternative		3301-3302	243,986.00	242,817.00	68,190.39	266,872.00	(24,055.00)	-9.9%
Health and Welfare Benefits		3401-3402	735,500.00	730,962.00	175,791.47	723,299.00	7,663.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	13,511.00	13,445.00	3,149.27	13,367.00	78.00	0.6%
Workers' Compensation		3601-3602	127,035.00	126,452.00	32,812.33	129,758.00	(3,306.00)	-2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,539.00	24,452.00	7,494.96	25,819.00	(1,367.00)	-5.6%
TOTAL, EMPLOYEE BENEFITS			2,916,514.00	2,902,545.00	621,438.31	2,933,196.00	(30,651.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	30,700.00	30,700.00	2,015.64	22,599.00	8,101.00	26.4%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Materials and Supplies		4300	460,744.00	460,744.00	64,538.89	454,890.00	5,854.00	1.3%
Noncapitalized Equipment		4400	66,883.00	66,883.00	50,478.91	214,463.00	(147,580.00)	-220.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			559,327.00	559,327.00	117,033.44	692,952.00	(133,625.00)	-23.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	894,992.00	894,992.00	125,504.00	784,443.00	110,549.00	12.4%
Travel and Conferences		5200	102,788.00	102,116.00	26,371.47	148,012.00	(45,896.00)	-44.9%
Dues and Memberships		5300	74,285.00	74,285.00	21,905.18	76,935.00	(2,650.00)	-3.6%
Insurance		5400-5450	48,503.00	48,503.00	68,268.00	78,287.00	(29,784.00)	-61.4%
Operations and Housekeeping Services		5500	194,650.00	194,650.00	82,185.53	264,600.00	(69,950.00)	-35.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,395.00	54,395.00	6,430.65	56,837.00	(2,442.00)	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,451,898.00	8,455,473.00	2,394,811.35	8,596,039.00	(140,566.00)	-1.7%
Communications		5900	110,970.00	110,862.00	26,094.58	96,316.00	14,546.00	13.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,932,481.00	9,935,276.00	2,751,570.76	10,101,469.00	(166,193.00)	-1.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	161,246.15	401,973.00	(401,973.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	161,246.15	401,973.00	(401,973.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,770,875.00	19,723,680.00	5,274,934.80	20,724,768.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,000.00	25,000.00	0.00	25,000.00		

Resource	Description	2025-26 Projected Totals
6355	Direct Support Professional Training Program	72.00
9010	Other Restricted Local	96,883.00
Total, Restricted Balance		96,955.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,361,136.00	1,361,136.00	0.00	2,040,003.00	678,867.00	49.9%
4) Other Local Revenue		8600-8799	1,009,586.00	1,009,586.00	375,934.26	1,054,586.00	45,000.00	4.5%
5) TOTAL, REVENUES			2,370,722.00	2,370,722.00	375,934.26	3,094,589.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	715,601.00	715,601.00	205,152.13	715,601.00	0.00	0.0%
2) Classified Salaries		2000-2999	310,619.00	310,619.00	72,242.30	361,664.00	(51,045.00)	-16.4%
3) Employee Benefits		3000-3999	399,139.00	399,139.00	94,718.66	435,864.00	(36,725.00)	-9.2%
4) Books and Supplies		4000-4999	123,562.00	123,562.00	43,614.73	177,058.00	(53,496.00)	-43.3%
5) Services and Other Operating Expenditures		5000-5999	643,491.00	643,491.00	51,053.75	1,297,447.00	(653,956.00)	-101.6%
6) Capital Outlay		6000-6999	24,360.00	24,360.00	7,420.25	88,327.00	(63,967.00)	-262.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,216,772.00	2,216,772.00	474,201.82	3,075,961.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			153,950.00	153,950.00	(98,267.56)	18,628.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			153,950.00	153,950.00	(98,267.56)	18,628.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	544,468.90	533,526.00		544,469.00	10,943.00	2.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			544,468.90	533,526.00		544,469.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			544,468.90	533,526.00		544,469.00		
2) Ending Balance, June 30 (E + F1e)			698,418.90	687,476.00		563,097.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	576,324.88	342,836.00		563,097.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	122,094.02	344,640.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,361,136.00	1,361,136.00	0.00	2,040,003.00	678,867.00	49.9%
TOTAL, OTHER STATE REVENUE			1,361,136.00	1,361,136.00	0.00	2,040,003.00	678,867.00	49.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	3,231.78	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	989,575.00	989,575.00	372,330.53	989,575.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	8,011.00	8,011.00	371.95	53,011.00	45,000.00	561.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,009,586.00	1,009,586.00	375,934.26	1,054,586.00	45,000.00	4.5%
TOTAL, REVENUES			2,370,722.00	2,370,722.00	375,934.26	3,094,589.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	559,840.00	559,840.00	153,081.85	559,840.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	155,761.00	155,761.00	52,070.28	155,761.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			715,601.00	715,601.00	205,152.13	715,601.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	61,167.00	61,167.00	12,305.68	61,167.00	0.00	0.0%
Classified Support Salaries		2200	7,195.00	7,195.00	4,781.42	7,195.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	17,706.00	17,706.00	5,901.92	17,706.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	224,551.00	224,551.00	49,253.28	275,596.00	(51,045.00)	-22.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			310,619.00	310,619.00	72,242.30	361,664.00	(51,045.00)	-16.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	113,180.00	113,180.00	36,095.69	113,180.00	0.00	0.0%
PERS		3201-3202	80,011.00	80,011.00	16,679.56	91,886.00	(11,875.00)	-14.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	55,358.00	55,358.00	9,173.79	59,280.00	(3,922.00)	-7.1%
Unemployment Insurance		3401-3402	122,645.00	122,645.00	25,031.92	141,836.00	(19,191.00)	-15.6%
Workers' Compensation		3501-3502	2,245.00	2,245.00	706.66	2,589.00	(344.00)	-15.3%
OPEB, Allocated		3601-3602	21,128.00	21,128.00	5,678.00	22,392.00	(1,264.00)	-6.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	4,572.00	4,572.00	1,353.04	4,701.00	(129.00)	-2.8%
TOTAL, EMPLOYEE BENEFITS			399,139.00	399,139.00	94,718.66	435,864.00	(36,725.00)	-9.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	50,700.00	50,700.00	20,553.39	47,407.00	3,293.00	6.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	72,862.00	72,862.00	13,609.18	113,622.00	(40,760.00)	-55.9%
Noncapitalized Equipment		4400	0.00	0.00	9,452.16	16,029.00	(16,029.00)	New
TOTAL, BOOKS AND SUPPLIES			123,562.00	123,562.00	43,614.73	177,058.00	(53,496.00)	-43.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,325.00	2,325.00	1,896.46	5,828.00	(3,503.00)	-150.7%
Dues and Memberships		5300	1,530.00	1,530.00	0.00	1,530.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,200.00	8,200.00	2,027.51	8,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	25,000.00	11,550.00	33,400.00	(8,400.00)	-33.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	604,268.00	604,268.00	34,890.27	1,246,321.00	(642,053.00)	-106.3%
Communications		5900	2,168.00	2,168.00	689.51	2,168.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			643,491.00	643,491.00	51,053.75	1,297,447.00	(653,956.00)	-101.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	7,420.25	88,327.00	(88,327.00)	New
Equipment		6400	24,360.00	24,360.00	0.00	0.00	24,360.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,360.00	24,360.00	7,420.25	88,327.00	(63,967.00)	-262.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,216,772.00	2,216,772.00	474,201.82	3,075,961.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	563,097.00
Total, Restricted Balance		563,097.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,200.00	4,200.00	2,439.07	4,200.00	0.00	0.0%
5) TOTAL, REVENUES			4,200.00	4,200.00	2,439.07	4,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,200.00	4,200.00	2,439.07	4,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,200.00	4,200.00	2,439.07	4,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	230,045.47	224,590.00		224,590.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,045.47	224,590.00		224,590.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,045.47	224,590.00		224,590.00		
2) Ending Balance, June 30 (E + F1e)			234,245.47	228,790.00		228,790.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	234,245.47	228,790.00		228,790.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	4,200.00	4,200.00	2,439.07	4,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,200.00	4,200.00	2,439.07	4,200.00	0.00	0.0%
TOTAL, REVENUES			4,200.00	4,200.00	2,439.07	4,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,800.00	76,800.00	41,855.97	76,800.00	0.00	0.0%
5) TOTAL, REVENUES			76,800.00	76,800.00	41,855.97	76,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	350,000.00	350,000.00	102,071.74	394,846.00	(44,846.00)	-12.8%
6) Capital Outlay		6000-6999	0.00	0.00	783,955.92	1,005,154.00	(1,005,154.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			350,000.00	350,000.00	886,027.66	1,400,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273,200.00)	(273,200.00)	(844,171.69)	(1,323,200.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(25,000.00)	0.00	(25,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(298,200.00)	(298,200.00)	(844,171.69)	(1,348,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,984,127.39	4,099,488.00		4,099,488.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,984,127.39	4,099,488.00		4,099,488.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,984,127.39	4,099,488.00		4,099,488.00		
2) Ending Balance, June 30 (E + F1e)			3,685,927.39	3,801,288.00		2,751,288.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
9740			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	3,685,927.39	3,801,288.00		2,751,288.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	76,800.00	76,800.00	41,855.97	76,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,800.00	76,800.00	41,855.97	76,800.00	0.00	0.0%
TOTAL, REVENUES			76,800.00	76,800.00	41,855.97	76,800.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	350,000.00	350,000.00	102,071.74	394,846.00	(44,846.00)	-12.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			350,000.00	350,000.00	102,071.74	394,846.00	(44,846.00)	-12.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	81,592.00	(81,592.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	783,955.92	923,562.00	(923,562.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	783,955.92	1,005,154.00	(1,005,154.00)	New
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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			350,000.00	350,000.00	886,027.66	1,400,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(25,000.00)	(25,000.00)	0.00	(25,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	65,000.00	28,008.09	65,000.00	0.00	0.0%
5) TOTAL, REVENUES			65,000.00	65,000.00	28,008.09	65,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,000.00	2,000.00	(10.87)	2,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,000.00	2,000.00	(10.87)	2,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			63,000.00	63,000.00	28,018.96	63,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			63,000.00	63,000.00	28,018.96	63,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	917,687.40	929,741.00		929,741.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			917,687.40	929,741.00		929,741.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			917,687.40	929,741.00		929,741.00		
2) Ending Net Position, June 30 (E + F1e)			980,687.40	992,741.00		992,741.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	980,687.40	992,741.00		992,741.00		
OTHER LOCAL REVENUE								
Interest		8660	65,000.00	65,000.00	28,008.09	65,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	65,000.00	28,008.09	65,000.00	0.00	0.0%
TOTAL, REVENUES			65,000.00	65,000.00	28,008.09	65,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	(10.87)	2,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,000.00	2,000.00	(10.87)	2,000.00	0.00	0.0%
TOTAL, EXPENSES			2,000.00	2,000.00	(10.87)	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			9,047,964.18	8,125,832.48	3,999,582.45	3,056,100.86	7,481,099.03	6,719,681.40	7,105,498.39	4,629,247.37
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	95,000.00	0.00	0.00
Other State Revenue	8300-8599		50,810.92	.04	4,955.77	2,782,131.51	220,000.00	100,000.00	90,000.00	725,000.00
Other Local Revenue	8600-8799		12,184.41	0.00	4,314,373.96	100,844.06	325,000.00	1,300,000.00	226,740.57	230,000.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			62,995.33	.04	4,319,329.73	2,882,975.57	545,000.00	1,495,000.00	341,740.57	955,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		74,277.39	228,341.87	373,971.74	373,539.75	366,486.90	50,000.00	938,093.35	405,000.00
Classified Salaries	2000-2999		99,266.52	156,247.44	158,750.28	159,251.15	155,004.91	205,000.00	205,000.00	205,000.00
Employee Benefits	3000-3999		72,887.51	154,518.32	204,408.11	189,624.37	205,530.24	100,264.45	450,000.00	245,000.00
Books and Supplies	4000-4999		942.01	32,682.05	48,632.20	34,777.18	20,000.00	78,918.56	125,000.00	58,000.00
Services	5000-5999		122,114.42	490,553.28	2,062,382.66	76,520.40	425,000.00	675,000.00	1,099,898.24	550,000.00
Capital Outlay	6000-6999		0.00	62,559.20	85,813.04	12,873.91	125,000.00	0.00	0.00	115,726.85
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			369,487.85	1,124,902.16	2,933,958.03	846,586.76	1,297,022.05	1,109,183.01	2,817,991.59	1,578,726.85
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	99,429.96	11,260.29	24,068.45	(7,634.53)	8,752.89	15,000.00			47,982.86
Accounts Receivable	9200-9299	1,540,851.80	(56,012.78)	(2,840,548.48)	(133,841.82)	2,335,954.46	(57,142.24)			2,292,442.66
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	2,386.26	(2,386.26)							4,772.52
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,642,668.02	(47,138.75)	(2,816,480.03)	(141,476.35)	2,344,707.35	(42,142.24)	0.00	0.00	2,345,198.04
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(917,087.81)	568,500.43	184,867.88	(78,103.26)	(43,902.01)	(32,746.66)			(1,515,704.19)
Due To Other Funds	9610	(15,534.60)								(15,534.60)
Current Loans	9640									
Unearned Revenues	9650	(2,265,480.20)			2,265,480.20					(4,530,960.40)
Deferred Inflows of Resources	9690									
SUBTOTAL		(3,198,102.61)	568,500.43	184,867.88	2,187,376.94	(43,902.01)	(32,746.66)	0.00	0.00	(6,062,199.19)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,840,770.63	(615,639.18)	(3,001,347.91)	(2,328,853.29)	2,388,609.36	(9,395.58)	0.00	0.00	8,407,397.23
E. NET INCREASE/DECREASE (B - C + D)			(922,131.70)	(4,126,250.03)	(943,481.59)	4,424,998.17	(761,417.63)	385,816.99	(2,476,251.02)	7,783,670.38
F. ENDING CASH (A + E)			8,125,832.48	3,999,582.45	3,056,100.86	7,481,099.03	6,719,681.40	7,105,498.39	4,629,247.37	12,412,917.75
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		12,412,917.75	13,097,497.51	12,721,997.51	12,596,497.51				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019					0.00		0.00	0.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	137,500.00	137,500.00	137,500.00	132,387.00			639,887.00	639,887.00
Other State Revenue	8300-8599	85,079.76	600,000.00	0.00	600,000.00	155,000.00		5,412,978.00	5,412,978.00
Other Local Revenue	8600-8799	2,025,000.00	2,000,000.00	1,300,000.00	1,300,000.00	175,000.00		13,309,143.00	13,309,143.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		25,000.00	25,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,247,579.76	2,737,500.00	1,437,500.00	2,032,387.00	330,000.00	0.00	19,387,008.00	19,387,008.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	405,000.00	405,000.00	405,000.00	405,000.00	0.00		4,429,711.00	4,429,711.00
Classified Salaries	2000-2999	205,000.00	205,000.00	205,000.00	206,946.70	0.00		2,165,467.00	2,165,467.00
Employee Benefits	3000-3999	245,000.00	245,000.00	245,000.00	575,963.00	0.00		2,933,196.00	2,933,196.00
Books and Supplies	4000-4999	58,000.00	58,000.00	58,000.00	58,000.00	62,000.00		692,952.00	692,952.00
Services	5000-5999	650,000.00	2,200,000.00	650,000.00	875,000.00	225,000.00		10,101,469.00	10,101,469.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00		401,973.00	401,973.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object					Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		1,563,000.00	3,113,000.00	1,563,000.00	2,120,909.70	287,000.00	0.00	20,724,768.00	20,724,768.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							99,429.96	
Accounts Receivable	9200-9299							1,540,851.80	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							2,386.26	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,642,668.02	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							(917,087.81)	
Due To Other Funds	9610							(15,534.60)	
Current Loans	9640							0.00	
Unearned Revenues	9650							(2,265,480.20)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(3,198,102.61)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	4,840,770.63	
E. NET INCREASE/DECREASE (B - C + D)		684,579.76	(375,500.00)	(125,500.00)	(88,522.70)	43,000.00	0.00	3,503,010.63	(1,337,760.00)
F. ENDING CASH (A + E)		13,097,497.51	12,721,997.51	12,596,497.51	12,507,974.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,550,974.81	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			12,507,974.81	11,984,974.81	11,383,985.81	13,600,985.81	13,107,985.81	12,689,985.81	13,597,047.81	11,728,069.81
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	55,000.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	2,220,000.00	105,000.00	205,000.00	130,000.00	90,000.00	560,000.00
Other Local Revenue	8600-8799		0.00	80,000.00	850,000.00	1,600,000.00	325,000.00	1,600,000.00	132,707.00	350,000.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	80,000.00	3,070,000.00	1,705,000.00	530,000.00	1,785,000.00	222,707.00	910,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		95,000.00	220,000.00	356,000.00	356,000.00	356,000.00	60,000.00	717,685.00	356,000.00
Classified Salaries	2000-2999		130,000.00	147,879.00	153,000.00	153,000.00	153,000.00	153,000.00	153,000.00	153,000.00
Employee Benefits	3000-3999		74,000.00	125,110.00	184,000.00	184,000.00	184,000.00	76,551.00	423,000.00	183,000.00
Books and Supplies	4000-4999		10,000.00	18,000.00	36,000.00	80,000.00	20,000.00	63,387.00	48,000.00	30,000.00
Services	5000-5999		375,000.00	375,000.00	375,000.00	1,425,000.00	235,000.00	525,000.00	750,000.00	460,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			684,000.00	885,989.00	1,104,000.00	2,198,000.00	948,000.00	877,938.00	2,091,685.00	1,182,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	330,000.00	100,000.00	130,000.00	100,000.00					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		330,000.00	100,000.00	130,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(287,000.00)	(61,000.00)	(75,000.00)	(151,000.00)					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(287,000.00)	(61,000.00)	(75,000.00)	(151,000.00)	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		617,000.00	161,000.00	205,000.00	251,000.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(523,000.00)	(600,989.00)	2,217,000.00	(493,000.00)	(418,000.00)	907,062.00	(1,868,978.00)	(272,000.00)
F. ENDING CASH (A + E)			11,984,974.81	11,383,985.81	13,600,985.81	13,107,985.81	12,689,985.81	13,597,047.81	11,728,069.81	11,456,069.81
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		11,456,069.81	12,608,549.81	12,635,341.81	12,931,841.81				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	137,500.00	137,500.00	137,500.00	136,425.00	0.00		603,925.00	603,925.00
Other State Revenue	8300-8599	97,980.00	565,000.00	0.00	540,000.00	135,000.00		4,647,980.00	4,647,980.00
Other Local Revenue	8600-8799	2,175,000.00	1,950,000.00	1,300,000.00	1,300,000.00	165,000.00		11,827,707.00	11,827,707.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,410,480.00	2,652,500.00	1,437,500.00	1,976,425.00	300,000.00	0.00	17,079,612.00	17,079,612.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	356,000.00	356,000.00	356,000.00	356,000.00	0.00		3,940,685.00	3,940,685.00
Classified Salaries	2000-2999	153,000.00	153,000.00	153,000.00	153,000.00	0.00		1,807,879.00	1,807,879.00
Employee Benefits	3000-3999	184,000.00	184,000.00	184,000.00	568,212.00	0.00		2,553,873.00	2,553,873.00
Books and Supplies	4000-4999	35,000.00	28,000.00	28,000.00	40,000.00	55,000.00		491,387.00	491,387.00
Services	5000-5999	530,000.00	1,904,708.00	420,000.00	700,000.00	195,000.00		8,269,708.00	8,269,708.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,258,000.00	2,625,708.00	1,141,000.00	1,817,212.00	250,000.00	0.00	17,063,532.00	17,063,532.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							330,000.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	330,000.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							(287,000.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(287,000.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	617,000.00	
E. NET INCREASE/DECREASE (B - C + D)		1,152,480.00	26,792.00	296,500.00	159,213.00	50,000.00	0.00	633,080.00	16,080.00
F. ENDING CASH (A + E)		12,608,549.81	12,635,341.81	12,931,841.81	13,091,054.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,141,054.81	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129, 41023, and 42130)

Signed: _____ Date: _____
JPA Administrator or Designee
Printed Name: Blaine Torpey Title: Superintendent

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the JPA. (Pursuant to EC sections 41023 and 42131)

Meeting Date: December 11, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this JPA, I certify that based upon current projections this JPA will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Anthony Oum Telephone: 510/293-2906
Title: Fiscal Services Administrator E-mail: aoum@edenrop.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	This criterion is not checked for JPAs.	n/a	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	This criterion is not checked for JPAs.	n/a	
3	ADA to Enrollment	This criterion is not checked for JPAs.	n/a	
4	Local Control Funding Formula (LCFF) Revenue	This criterion is not checked for JPAs.	n/a	
5	Salaries and Benefits	Projected ratio of total salaries and benefits to total general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
7	Ongoing and Major Maintenance Account	This criterion is not checked for JPAs.	n/a	
8	Deficit Spending	Deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?	X	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099					
2. Federal Revenues	8100-8299	639,887.00	-5.62%	603,925.00	0.00%	603,925.00
3. Other State Revenues	8300-8599	5,412,978.00	-14.13%	4,647,980.00	-20.27%	3,705,922.00
4. Other Local Revenues	8600-8799	13,309,143.00	-11.13%	11,827,707.00	-10.65%	10,567,844.00
5. Other Financing Sources						
a. Transfers In	8900-8929	25,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		19,387,008.00	-11.90%	17,079,612.00	-12.89%	14,877,691.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,429,711.00		3,940,685.00
b. Step & Column Adjustment				34,455.00		29,159.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(523,481.00)		(387,110.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,429,711.00	-11.04%	3,940,685.00	-9.08%	3,582,734.00
2. Classified Salaries						
a. Base Salaries				2,165,467.00		1,807,879.00
b. Step & Column Adjustment				16,837.00		15,760.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(374,425.00)		(145,976.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,165,467.00	-16.51%	1,807,879.00	-7.20%	1,677,663.00
3. Employee Benefits	3000-3999	2,933,196.00	-12.93%	2,553,873.00	-13.47%	2,209,805.00
4. Books and Supplies	4000-4999	692,952.00	-29.09%	491,387.00	-0.90%	486,971.00
5. Services and Other Operating Expenditures	5000-5999	10,101,469.00	-18.13%	8,269,708.00	-17.70%	6,805,949.00
6. Capital Outlay	6000-6999	401,973.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		20,724,768.00	-17.67%	17,063,532.00	-13.48%	14,763,122.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,337,760.00)		16,080.00		114,569.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,492,531.00		6,154,771.00		6,170,851.00
2. Ending Fund Balance (Sum lines C and D1)		6,154,771.00		6,170,851.00		6,285,420.00
3. Components of Ending Fund Balance (Form 011) (Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	96,955.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	2,534,605.00		3,269,718.00		3,775,689.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,523,211.00				
2. Unassigned/Unappropriated	9790	0.00		2,901,133.00		2,509,731.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,154,771.00		6,170,851.00		6,285,420.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,523,211.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		2,901,133.00		2,509,731.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,523,211.00		2,901,133.00		2,509,731.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		17.00%		17.00%		17.00%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5						
(Enter ADA for current and two subsequent years, if applicable)						
2. Total Expenditures and Other Financing Uses (Line B11)		20,724,768.00		17,063,532.00		14,763,122.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		20,724,768.00		17,063,532.00		14,763,122.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		1,036,238.40		853,176.60		738,156.10
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
8. Reserve Standard (Greater of Line F6 or F7)		1,036,238.40		853,176.60		738,156.10
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment in B1d for 2026-27 Projection (Subsequent FY 1) are due to the end of restricted sources such as CARB-ZEV (Resource 7811 with Option 105), K16 Collaborative (Resource 7811 with Option 109), and GSPP-ZEV (Resource 6383 with Option 117). Adjustment in B1d for 2027-28 Projection (Subsequent FY 2) are due to the end of restricted sources such as SWP-HB4EL (Resource 6388 with Option 114), SWP-PADE (Resource 6388 with Option 115), Middle & Early College (Resource 7339 with Option 126), DA Pre-Apprenticeship (Resource 7812 with Option 128) and Early Childhood Educator (Resource 7812 with Option 129). Adjustment in B2d for 2026-27 Projection (Subsequent FY 1) are due to the end of restricted sources such as CARB-ZEV (Resource 7811 with Option 105), K16 Collaborative (Resource 7811 with Option 109) and GSPP-ZEV (Resource 6383 with Option 117). Adjustment in B2d for 2027-28 Projection (Subsequent FY2) are due to the end of restricted sources such as Middle & Early College (Resource 7339 with Option 126), DA Pre-Apprenticeship (Resource 7812 with Option 128), and Early Childhood Educator (Resource 7812 with Option 129).						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					25,000.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	25,000.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	25,000.00	25,000.00		

Provide methodology and assumptions used to estimate revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments). Deviations from the standards must be explained and may affect the interim certification.

Note: This form is the same as the school district criteria and standards review except for the average daily attendance, enrollment, ADA to enrollment, LCFF revenue, and ongoing and major maintenance account criteria, which are not applicable to JPAs, and the salaries and benefits and deficit spending criteria which measure unrestricted expenditures for districts but total expenditures for JPAs. The criteria and standards review should be completed only to the extent that individual components apply to each JPA, and with concurrence from the reviewing agency.

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
This criterion is not checked for JPAs.

2. **CRITERION: Enrollment**
This criterion is not checked for JPAs.

3. **CRITERION: ADA to Enrollment**
This criterion is not checked for JPAs.

4. **CRITERION: Local Control Funding Formula (LCFF) Revenue**
This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		Ratio of Salaries and Benefits to Total Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	7,358,640.59	17,423,088.16	42.2%
Second Prior Year (2023-24)	7,143,049.41	16,674,337.57	42.8%
First Prior Year (2024-25)	7,884,368.09	16,733,659.38	47.1%
	Historical Average Ratio:		44.1%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	39.1% to 49.1%	39.1% to 49.1%	39.1% to 49.1%

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

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

Fiscal Year	Projected Year Totals			Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Salaries and Benefits to Total Expenditures	
Current Year (2025-26)	9,528,374.00	20,724,768.00	46.0%	Met
1st Subsequent Year (2026-27)	8,302,437.00	17,063,532.00	48.7%	Met
2nd Subsequent Year (2027-28)	7,470,202.00	14,763,122.00	50.6%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of salary and benefit costs to total expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

STANDARD NOT MET for 2nd Subsequent Year (2027-28) is due to anticipated reduction in CTEIG restricted grant dollars going to member districts.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	603,925.00	639,887.00	6.0%	Yes
1st Subsequent Year (2026-27)	603,925.00	603,925.00	0.0%	No
2nd Subsequent Year (2027-28)	603,925.00	603,925.00	0.0%	No

Explanation
(required if Yes)

Current Year (2025-26) reflects a 6.0% increase since Budget Adoption due to restricted sources carryforward of DHPN (Resource 5810 with Option 093) from FY 2024-2025.

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

Current Year (2025-26)	5,341,738.00	5,412,978.00	1.3%	No
1st Subsequent Year (2026-27)	4,647,980.00	4,647,980.00	0.0%	No
2nd Subsequent Year (2027-28)	4,217,322.00	3,705,922.00	-12.1%	Yes

Explanation
(required if Yes)

2nd Subsequent Year (2027-28) reflects a 12.1% decrease since Budget Adoption due to revision and end of multitude of restricted sources.

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

Current Year (2025-26)	13,287,742.00	13,309,143.00	.2%	No
1st Subsequent Year (2026-27)	11,886,271.00	11,827,707.00	-.5%	No
2nd Subsequent Year (2027-28)	10,628,411.00	10,567,844.00	-.6%	No

Explanation
(required if Yes)

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

Current Year (2025-26)	559,327.00	692,952.00	23.9%	Yes
1st Subsequent Year (2026-27)	516,911.00	491,387.00	-4.9%	No
2nd Subsequent Year (2027-28)	509,495.00	486,971.00	-4.4%	No

Explanation
(required if Yes)

Current Year (2025-26) reflects a 23.9% increase since Budget Adoption due to reappropriation and a multitude of restricted sources carryforward from FY 2024-2025.

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

Current Year (2025-26)	9,932,481.00	10,101,469.00	1.7%	No
1st Subsequent Year (2026-27)	8,418,933.00	8,269,708.00	-1.8%	No
2nd Subsequent Year (2027-28)	7,162,440.00	6,805,949.00	-5.0%	No

Explanation
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Explanation Range
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Total Federal, Other State, and Other Local Revenues (Section 6A)

Current Year (2025-26)	19,233,405.00	19,362,008.00	.7%	Met
1st Subsequent Year (2026-27)	17,138,176.00	17,079,612.00	-.3%	Met
2nd Subsequent Year (2027-28)	15,449,658.00	14,877,691.00	-3.7%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)

Current Year (2025-26)	10,491,808.00	10,794,421.00	2.9%	Met
1st Subsequent Year (2026-27)	8,935,844.00	8,761,095.00	-2.0%	Met
2nd Subsequent Year (2027-28)	7,671,935.00	7,292,920.00	-4.9%	Met

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

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

1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

Explanation:
Other Local Revenue
(linked from 6A
if NOT met)

1b.

STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

7.

CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

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

¹Available reserves are the amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund. ²A JPA that is the Administrative Unit of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	17.0%	17.0%	17.0%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.7%	5.7%	5.7%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	Net Change in Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)		
Current Year (2025-26)	(1,337,760.00)	20,724,768.00	6.5%	Not Met
1st Subsequent Year (2026-27)	16,080.00	17,063,532.00	N/A	Met
2nd Subsequent Year (2027-28)	114,569.00	14,763,122.00	N/A	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

STANDARD NOT Met because revenues were reduced in Current Year (2025-26) for Golden State Pathways Program (Resource 6383) grants for Zero Emission Vehicle (Option 117), Health Careers (Option 118), and Careers in Education (Option 119), via BR26-00084, and California Department of Education Middle and Early College grant (Resource 7339 with Option 129), via BR26-00083, because grants had an advance in FY 2024-2025 and treated unused funds to be used as fund balance as per SACS Query.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2025-26)	6,154,771.00	
1st Subsequent Year (2026-27)	6,170,851.00	Met	
2nd Subsequent Year (2027-28)	6,285,420.00	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2025-26)	12,507,974.81	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA ADA (Form MYPI, Line F1, if available; else defaults to zero and may be overwritten)	0	0	0
JPA's Reserve Standard Percentage Level:	5%	5%	5%

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

Special education pass-through exclusions are not applicable for JPAs.

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	20,724,768.00	17,063,532.00	14,763,122.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	20,724,768.00	17,063,532.00	14,763,122.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,036,238.40	853,176.60	738,156.10
6. Reserve Standard - by Amount (\$88,000 for JPAs with with less than 1,001 ADA, else 0)	88,000.00	88,000.00	88,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	1,036,238.40	853,176.60	738,156.10

10C. Calculating the JPA's Available Reserve Amount

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

Reserve Amounts	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,523,211.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	2,901,133.00	2,509,731.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. JPA's Available Reserve Amount (Lines C1 thru C7)	3,523,211.00	2,901,133.00	2,509,731.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.00%	17.00%	17.00%
JPA's Reserve Standard (Section 10B, Line 7):	1,036,238.40	853,176.60	738,156.10
Status:	Met	Met	Met

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

JPA's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
This item is not applicable for JPAs.					
1b. Transfers In, General Fund *					
Current Year (2025-26)	25,000.00	25,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)		0.00	0.0%	0.00	Not Met
2nd Subsequent Year (2027-28)		0.00	0.0%	0.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

SSB. Status of the JPA's Projected Contributions, Transfers, and Capital Projects

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the JPA's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

1st Subsequent Year (2026-27) and 2nd Subsequent Year (2027-28) reflect 0.00% because there are no anticipated transfers out from the GF after 2025-26.

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

Project Information:
(required if YES)

Other Long-term Commitments (continued):

Long Term Pension Liability	8,028,671	8,028,671	8,028,671	8,027,671
STRS on Behalf	350,963	350,963	350,963	350,963
KBA - Multi Functional Devices	72,515	51,187	38,391	21,329
Pitney Bowes	8,314	5,744	4,874	3,244
Total Annual Payments:	8,555,876	8,534,172	8,522,868	8,506,546
Has total annual payment increased over prior year (2024-25)		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

No

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

S7. Unfunded Liabilities

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

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

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

1	<p>a. Does your JPA provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)</p>	Yes
	<p>b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?</p>	No
	<p>c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?</p>	No

2	<p>OPEB Liabilities</p> <p>a. Total OPEB liability</p> <p>b. OPEB plan(s) fiduciary net position (if applicable)</p> <p>c. Total/Net OPEB liability (Line 2a minus Line 2b)</p>	<p>Budget Adoption (Form 01CS, Item S7A)</p>	<p>First Interim</p>
		1,150,696.00	1,264,188.00
		814,932.00	866,194.00
		335,764.00	397,994.00
	<p>d. Is total OPEB liability based on the JPA's estimate or an actuarial valuation?</p>	Actuarial	Actuarial
	<p>e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation</p>	Jun 30, 2023	Jun 30, 2024

3	<p>OPEB Contributions</p> <p>a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method</p> <p>Current Year (2025-26)</p> <p>1st Subsequent Year (2026-27)</p> <p>2nd Subsequent Year (2027-28)</p>	<p>Budget Adoption (Form 01CS, Item S7A)</p>	<p>First Interim</p>
		113,055.00	113,055.00
		116,447.00	116,447.00
		119,940.00	119,940.00
	<p>b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)</p> <p>Current Year (2025-26)</p> <p>1st Subsequent Year (2026-27)</p> <p>2nd Subsequent Year (2027-28)</p>	0.00	0.00
		0.00	0.00
		0.00	0.00
	<p>c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)</p> <p>Current Year (2025-26)</p> <p>1st Subsequent Year (2026-27)</p> <p>2nd Subsequent Year (2027-28)</p>	44,562.00	44,562.00
		54,320.00	54,320.00
		62,353.00	62,353.00
	<p>d. Number of retirees receiving OPEB benefits</p> <p>Current Year (2025-26)</p> <p>1st Subsequent Year (2026-27)</p> <p>2nd Subsequent Year (2027-28)</p>	10.00	10.00
		10.00	10.00
		10.00	10.00

4.

Comments:



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

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

1	<p>a. Does your JPA operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)</p>	No
	<p>b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?</p>	n/a
	<p>c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?</p>	n/a

2	<p>Self-Insurance Liabilities</p> <p>a. Accrued liability for self-insurance programs</p> <p>b. Unfunded liability for self-insurance programs</p>	Budget Adoption (Form 01CS, Item S7B)	First Interim

3	<p>Self-Insurance Contributions</p> <p>a. Required contribution (funding) for self-insurance programs</p> <p>Current Year (2025-26)</p> <p>1st Subsequent Year (2026-27)</p> <p>2nd Subsequent Year (2027-28)</p> <p>b. Amount contributed (funded) for self-insurance programs</p> <p>Current Year (2025-26)</p> <p>1st Subsequent Year (2026-27)</p> <p>2nd Subsequent Year (2027-28)</p>	Budget Adoption (Form 01CS, Item S7B)	First Interim

4	<p>Comments:</p>	
---	------------------	--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.00	31.00	29.00	27.00

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

n/a

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

--

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

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	21.00	19.00	17.00	16.00

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

n/a

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-4.

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

--

3. Period covered by the agreement:

Begin Date:

--

End Date:

--

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

--	--	--

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

--	--	--

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	7.00	7.00	7.00	7.00

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of other benefits included in the interim and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9 except items A3 and A4, which are not applicable for JPAs; Item A1 is automatically completed based on data from Criterion 9.

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

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

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

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

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

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

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

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

- A9. Have there been personnel changes in the JPA director or financial official positions within the last 12 months?

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

Comments:
(optional)

End of Joint Powers Agency First Interim Criteria and Standards Review

First Interim
Original Budget 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Eden Area ROP JPA

Alameda County

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

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

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

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

First Interim
 Board Approved Operating Budget 2025-26
Technical Review Checks

Phase - All
 Display - Exceptions Only

Eden Area ROP JPA

Alameda 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

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
01-5610-0-0000-0000-9790	5610	9790	(\$61,126.00)
Explanation: Exception appears to be appropriate based on Resource history.			
01-6387-0-0000-0000-9790	6387	9790	(\$20,307.00)
Explanation: Exception appears to be appropriate based on Resource history.			
01-6520-0-0000-0000-9790	6520	9790	(\$74,829.00)
Explanation: Exception appears to be appropriate based on Resource history.			

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
01-5610-0-0000-0000-9791	5610	9791	(\$61,126.00)
Explanation: Informational item noted.			
01-6387-0-0000-0000-9791	6387	9791	(\$20,307.00)
Explanation: Informational item noted.			
01-6520-0-0000-0000-9791	6520	9791	(\$74,829.00)
Explanation: Informational item noted.			

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	5610	(\$61,126.00)
Explanation: Anticipate to clear at Second Interim.		
01	5810	(\$44,967.00)
Explanation: Anticipate to clear at Second Interim.		
01	6355	(\$131,738.00)
Explanation: Anticipate to clear at Second Interim.		
01	6387	(\$20,307.00)
Explanation: Anticipate to clear at Second Interim.		
01	6520	(\$74,829.00)
Explanation: Anticipate to clear at Second Interim.		
Total of negative resource balances for Fund 01		(\$332,967.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	5610	9790	(\$61,126.00)
Explanation: Anticipate to clear at Second Interim.			
01	5810	9790	(\$44,967.00)
Explanation: Anticipate to clear at Second Interim.			
01	6355	9790	(\$131,738.00)
Explanation: Anticipate to clear at Second Interim.			
01	6387	9790	(\$20,307.00)
Explanation: Anticipate to clear at Second Interim.			
01	6520	9790	(\$74,829.00)
Explanation: Anticipate to clear at Second Interim.			

First Interim
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Eden Area ROP JPA

Alameda County

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

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

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

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

First Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - Exceptions Only

Eden Area ROP JPA

Alameda County

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

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

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

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

EXPORT VALIDATION CHECKS

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Exception

FORM

Form SEMAI

Explanation: Per CDE Website (www.cde.ca.gov/sp/se/as/caselpas.asp), SELPA Code not assigned to Eden Area ROP as of 12/05/2025.