



**San Juan Unified School District**  
*Regular Meeting of the Board of Education*  
3738 Walnut Avenue, Carmichael, CA 95608

Ben Avey, Member  
Nick Bloise, Member  
Pam Costa, Member  
Zima Creason, Member  
Tanya Kravchuk, Member  
Manuel Perez, Member  
Abid Stanekzai, Member

**Board of Education Agenda**  
**December 16, 2025**

**PUBLIC PARTICIPATION GUIDELINES**

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting virtually via livestream from a computer, mobile device or tablet at <https://www.sanjuan.edu/boardmeeting>.

The full agenda packet is available on the district website at <https://www.sanjuan.edu/boardagendas>. The district has taken the following steps to assist the public in offering public comment:

1. In Person Public Comment. Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.
2. Online Submission of Public Comment. Members of the public may submit written comments by using the comment form located on the district website at <https://www.sanjuan.edu/boardmeeting>. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

**A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS - 5:30 p.m.**

1. Visitor Comments (for closed session agenda items only)  
Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

**B. CLOSED SESSION - 5:30 p.m.**

1. Conference with legal counsel
  - a. Student grade/records challenge (Education Code section 49070).
2. Student expulsions in four cases (Education Code section 48918[f]).

**C. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE/LAND ACKNOWLEDGEMENT - 6:30 p.m.**

**D. ORGANIZATIONAL MEETING - Election of Officers / Representatives / Determinations - 6:35 p.m.**

Comment: At the November 18, 2025, board meeting, the board selected December 16, 2025, as the date for the annual organizational meeting of the Board of Education to take the following actions:

1. Election of officers: president, vice president, clerk
2. Selection of board representatives to the following committees [current representatives/alternates noted]:
  - a. Board Advisory Committees
    - i. Citizens/Bond Oversight Committee [Bloise; Kravchuk (alt.)]
    - ii. Curriculum, Standards, Instructional and Student Services Committee [Costa; Avey (alt.)]

- iii. Facilities Committee [Creason; Perez (alt.)]
- iv. Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) [Kravchuk; Perez (alt.)]
- v. Special Education Community Advisory Committee (CAC) [Avey; Bloise (alt.)]
- b. Parent Committees
  - i. District English Learner Advisory Committee (DELAC) [Stanekzai; Creason (alt.)]
  - ii. American Indian Education Program Parent Advisory Committee (AIEP PAC) [none]
- c. Other Board-Represented Committees
  - i. San Juan Education Foundation (SJEF) [alternating representatives]
  - ii. District Audit Committee [Avey, Costa and Creason]
  - iii. City of Citrus Heights Education and Community Programs Committee [Avey (president), Kravchuk (area 5) and Perez (area 7)]
  - iv. California School Boards Association (CSBA) Delegate Assembly; 2-year appointed term from April 1, 2026 through March 31, 2028 [Kravchuk appointed term ends March 31, 2026; Avey appointed term ends March 31, 2027]
- 3. Appointment of the superintendent as secretary to the board.
- 4. Establishment of regular board meeting dates and starting/ending times [presently scheduled for the second and fourth Tuesdays of the month at 6:30 p.m., and workshops as needed].
- 5. Determination of board meeting locations [presently held in the board room at 3738 Walnut Avenue, Carmichael].
- 6. Approve board members' remuneration in accordance with Board Bylaw 9250 – "Each board member may receive a monthly compensation up to the maximum compensation allowable by law, as provided for in Education Code section 35120." Current board member compensation is \$787.50 per month.

**E. APPROVAL OF MINUTES**

- 1. Minutes - November 18, 2025, regular meeting

Action: The superintendent is recommending that the board approve the minutes for November 18, 2025, regular meeting, pages 2722-2725.

**F. ORGANIZATIONS/ANNOUNCEMENTS - 6:50 p.m.**

- 1. High School Student Council Reports
- 2. Staff Reports
- 3. Board-appointed/District Committees
- 4. Employee Organizations
- 5. Other District Organizations
- 6. Closed Session/Expulsion Actions (Government Code section 54957.1)

**G. VISITOR COMMENTS - 7:00 p.m.**

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

**H. CONSENT CALENDAR - 7:30 p.m.**

Action: The administration recommends that the consent calendar, H-1 through H-8, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

- 1. Personnel Report

The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence and separations.

- 2. Purchasing Report

The superintendent is recommending that the board approve the purchasing report – purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; piggyback contracts; zero dollar contracts; and bids/RFPs.

3. Business/Financial Report

The superintendent is recommending that the board approve the business/financial report - notices of completion and warrants and payroll.

4. Gifts

The superintendent is recommending that the board accept the list of gifts.

5. Surplus Property

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

6. Resolution Certifying the Number of Unhoused Pupils to be Housed by the Gateway International School Under the State School Facilities Program

The superintendent is recommending that the board adopt Resolution No. 4243, certifying the number of unhoused pupils to be housed by the Gateway International School under the State School Facilities Program.

7. Minimum Wage Increase - Short Term, Temporary Salary Schedule

The superintendent is recommending that the board approve the salary changes to reflect the January 1, 2026, minimum wage increase to \$16.90 per hour for certain job classifications on the short term, temporary salary schedule.

8. Ratification of Negotiated 2026-2027 School Year Calendar

The superintendent is recommending that the board ratify the negotiated 2026-2027 school year calendar.

I. **CONSENT CALENDAR (continued, if necessary)**

Discussion and action on the items removed from the consent calendar.

J. **BUSINESS ITEMS**

1. **i-Ready Data Summary Report (Dale) - 7:35 p.m.**

Report: The superintendent is recommending that the board receive a report regarding the i-Ready 2024-2025 data results.

2. **2024-2025 Audit Report (Ryan) - 7:55 p.m.**

Action: The superintendent is recommending that the board accept the 2024-2025 Audit Report as prepared by Crowe LLP (the district's independent auditor).

3. **Budget Financial Status Report / 2025-26 First Interim Report (Ryan) - 8:05 p.m.**

Action: The superintendent is recommending that the board review and approve the 2025-2026 First Interim Report.

4. **Public Hearing No. 1: Aspire Alexander Twilight Secondary Academy Charter School Renewal Petition (Oaxaca) - 8:20 p.m.**

Public Hearing/Discussion: The superintendent is recommending that the board hold a public hearing and discuss the Aspire Alexander Twilight Secondary Academy charter school renewal petition. The term for this charter will expire on June 30, 2027, unless approved for renewal by the Board of Education. Action anticipated: March 10, 2026.

**5. Public Hearing No. 1: Aspire Alexander Twilight College Preparatory Academy Charter School Renewal Petition (Oaxaca) - 8:30 p.m.**

Public Hearing/Discussion: The superintendent is recommending that the board hold a public hearing and discuss the Aspire Alexander Twilight College Preparatory Academy charter school renewal petition. The term for this charter will expire on June 30, 2027, unless approved for renewal by the Board of Education. Action anticipated: March 10, 2026.

**6. Presentation of Initial Proposal from Teamsters Local Union No. 150 Transportation Unit to San Juan Unified School District for Reopener Negotiations for 2025-2026 (Thigpen) - 8:40 p.m.**

Public Comment/Discussion: The bargaining interests of the Teamsters Union Local No. 150 are presented for discussion pursuant to Government Code Section 3540 et seq. and district Board Policy 4143.1.

**7. San Juan Unified School District Initial Bargaining Proposal/Interests for Contract Negotiations with the Teamsters Local No. 150 Reopeners for 2025-2026 (Thigpen) - 8:45 p.m.**

Public Comment/Action: The superintendent is recommending that the board adopt, pursuant to Government Code section 3540 et seq. and district Board Policy (BP) 4243.1, the bargaining interests with the Teamsters Local No. 150 for 2025-2026.

**K. BOARD REPORTS - 8:50 p.m.**

**L. FUTURE AGENDA - 8:55 p.m.**

1. Tentative future agenda items

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

**M. CLOSED SESSION (continued, if necessary)**

Announcement of topics/announcement of actions.

**N. ADJOURNMENT - 9:00 p.m.**

***NOTE: The times indicated are approximate.***

The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3).

A person with a disability may contact the Board of Education office at (916) 971-7111, or email [stephanie.cunningham@sanjuan.edu](mailto:stephanie.cunningham@sanjuan.edu) at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email [stephanie.cunningham@sanjuan.edu](mailto:stephanie.cunningham@sanjuan.edu), at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.

### **Mission Statement**

*We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.*

### **San Juan Unified Land Acknowledgement**

*The San Juan Unified School District acknowledges that our schools are located on the ancestral lands of the Nisenan and Miwok peoples, who continue to care for this land as they have since time immemorial. We deeply respect their ongoing connection to this land and recognize their resilience in preserving and revitalizing their cultures and traditions despite historical and ongoing challenges.*

*We recognize the profound injustices endured by their ancestors, including genocide, forced assimilation, and displacement, and we remain aware of the ongoing challenges and injustices they face today. As we advance in our commitment to equity and inclusion, we pledge to strengthen our connections by fostering a culture of understanding, respect, and active collaboration with their communities.*



**San Juan Unified School District**  
Board of Education  
3738 Walnut Avenue, Carmichael, California 95608

**Board of Education Minutes  
November 18, 2025**

**Regular Meeting**  
Board of Education  
6:30 p.m.

**Open Session/Call to Order/Pledge of Allegiance (A)**

At 6:30 p.m., the November 18 regular meeting was called to order by the president, Ben Avey. The board meeting was held in person and was also livestreamed on the district website. Three members of the Casa Roble Fundamental High School Jr. ROTC led the group in the Pledge of Allegiance.

**Roll Call**

Present:

Ben Avey, president  
Tanya Kravchuk, vice president  
Zima Creason, member  
Nick Bloise, member  
Abid Stanekzai, member  
Pam Costa, member

Absent:

Manuel Perez, clerk

**Minutes Approved (B)**

It was moved by Ms. Kravchuk, seconded by Mr. Stanekzai, that the minutes of the October 28 regular meeting be approved. MOTION CARRIED 5-0-1-1 [AYES: Avey, Kravchuk, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Perez; ABSTAIN: Creason].

**High School Student Council Reports (C-1)**

High School Student Council representatives Olivia Paul and Andre Bayardo from Laurel Ruff Transition School updated the board on the goals, activities and achievements at their respective schools.

**Visitor Comments (D)**

Mark Soble shared information about his son's class at Mariemont Elementary School.

**Consent Calendar Approved (E-1/E-7)**

It was moved by Ms. Costa, seconded by Ms. Kravchuk, that the consent calendar items E-1 through E-7 be approved. MOTION CARRIED 6-0-1 [AYES: Avey, Kravchuk, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Perez].

**Personnel (E-1)**

Appointments, leaves of absence and separations – approved as submitted.

**Purchasing Report (E-2)**

Purchase orders, service agreements and contracts; change orders/amendments; zero dollar contracts; and bids/RFPs – approved as submitted.

**Business/Financial Report (E-3)**

Notices of completion – approved as submitted.

**Gifts (E-4)**

Acceptance of gifts from Camp Winthers, Earl LeGette Elementary School and Laurel Ruff Transition School.

**Surplus Report (E-5)**

Approval to dispose of surplus property pursuant to Board Policy 3270.

**Resolution No. 4242: California State Preschool Program (CSPP) Continued Funding Application 2026-2027 (E-6)**

Adoption of Resolution No. 4242 approving the 2026-2027 Continued Funding Application for the California State Preschool Program.

**Amended Resolution No. 4218: Joint Resolution with Folsom Cordova Unified School District on Transfers (E-7)**

Adoption of Resolution No. 4218, a joint resolution between the San Juan Unified School District and the Folsom Cordova Unified School District, as amended.

**End of Year Data Summary for Elementary and K-8 Schools (G-1)**

Deputy Superintendent of Schools and Student Support Timothy C. Dale, Ed.D., introduced Assistant Director of Assessment, Evaluation and Planning Christopher Smith who gave a presentation on the 2024-2025 end of year data summary for elementary and K-8 schools. Mr. Smith presented California Assessment of Student Performance and Progress (CAASPP) data for English language arts (ELA) and mathematics, as well as suspension and chronic absenteeism data. Mr. Smith reviewed the elementary school data by grade level and by student group, noting that overall, there were small gains in ELA, a decline in math and improvement in chronic absenteeism and suspensions rates. Mr. Smith also recognized schools demonstrating growth. Board members made comments and posed questions, which staff addressed.

Ms. Kravchuk commented on the math data, the desire for additional school-level data and the importance of understanding the correlation between multiple data points. Ms. Kravchuk also inquired about foundational math principles and expressed positivity about intervention strategies. Ms. Creason acknowledged both the bright spots and the difficulty of the overall picture, she noted concerns about inconsistencies in curriculum use, she expressed hope for a new math curriculum adoption and she commented on absenteeism and effective partnerships. Mr. Bloise commented on the effectiveness of implemented interventions. Ms. Costa spoke about celebrating the positives, the need for scaffolding and supports with the new upcoming math textbook adoption, and the reality of absences in grades TK-2. Mr. Stanekzai called for additional support for English language learners to help them become proficient faster. Mr. Avey spoke about math scores, districtwide strategies, post-COVID learning and curriculum, one-time funding and new math curriculum. Mr. Avey also shared a healthcare analogy, urged timely adjustment when strategies are not working and ended with optimism for next year's presentation.

**Universal Prekindergarten Update (G-2)**

Assistant Superintendent of Elementary Education and Programs Amberlee Townsend-Snider presented the item and introduced Elementary/K8 Director Holly Cybulski, who gave a presentation regarding the progress and finalization of implementation of Universal Prekindergarten, otherwise known as Transitional Kindergarten in San Juan Unified. Ms. Cybulski reviewed the five legislated focus areas for planning which have guided the district's work to build a coherent early learning system aligned with California's P-3 framework. Ms. Cybulski provided an update on the expanded professional learning opportunities for teachers and paraeducators, as well as staff recruitment and retention efforts. Director of Admissions and Family Services Brian Ginter shared information about the enrollment process, recruitment efforts and enrollment trends. Director of Maintenance and Operations Colin Bross shared information about the upgrades to facilities including age-appropriate furniture, restrooms and playgrounds. Ms. Cybulski concluded by sharing next steps. Board members made comments and posed questions, which staff addressed. Ms. Kravchuk inquired about professional development, alignment of the P-3 framework and transportation. Mr. Stanekzai asked clarifying questions regarding the process by which English language learners are identified. Ms. Creason commented on playgrounds and potty training. Mr. Avey acknowledged the age cutoff, the end of the lottery process and the facility upgrades.

**Public Hearing No. 2: Marconi Learning Academy Charter School Renewal Petition (G-3)**

Dr. Oaxaca presented the item, sharing that the district's charter review team thoroughly studied the Marconi Learning Academy charter school renewal petition, and Marconi Learning Academy has provided all necessary information, additions and/or changes as requested during the review process. Dr. Oaxaca also stated the Marconi Learning Academy charter school renewal petition presented to the Board of Education is in compliance with board policy and education code.

Mr. Avey declared the topic of the Marconi Learning Academy charter school renewal petition a public hearing and invited the public to speak. There being no questions or comments from the public, Mr. Avey declared the public hearing closed. It was moved by Ms. Creason, seconded by Mr. Bloise, to approve the Marconi Learning Academy charter school renewal petition for a term of five years starting July 1, 2026, through June 30, 2031. MOTION CARRIED 6-0-1 [AYES: Avey, Kravchuk, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Perez].

#### **Updated Legislative Principles and Priorities (G-4)**

Acting Superintendent Trent Allen presented an updated list of six legislative principles and priorities for discussion and action, which he explained are intended to guide the district's advocacy efforts during year two of the legislative session: (1.) accelerate student achievement through adequate, ongoing funding; (2.) bolster the education workforce; (3.) create and enhance safe, inspiring learning environments; (4.) ensure success of growing educational programs; (5.) meet evolving student needs; and (6.) provide stability in services and programs. Mr. Allen explained that items 1-5 were carried over from last year with no significant changes and item 6 was added to address uncertainty at the federal level. Ms. Creason and Mr. Avey expressed support for the new language. It was moved by Ms. Costa, seconded by Ms. Kravchuk, to adopt the 2026-2027 legislative principles and priorities. MOTION CARRIED 6-0-1 [AYES: Avey, Kravchuk, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Perez].

#### **Public Hearing: Conveyance of Easement at Arcade Middle School to the County of Sacramento (G-5)**

Chief Operations Officer, Frank Camarda, presented the item. Mr. Avey declared the topic of conveying an easement at Arcade Middle School a public hearing and invited the public to speak. There being no questions or comments from the public, Mr. Avey declared the public hearing closed. It was moved by Mr. Stanekzai, seconded by Mr. Bloise, to adopt Resolution No. 4239, conveying one easement at Arcade Middle School to the County of Sacramento. MOTION CARRIED 6-0-1 [AYES: Avey, Kravchuk, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Perez].

#### **Public Hearing: Conveyance of Easement at Katherine Johnson Middle School to the Sacramento Area Sewer District (G-6)**

Mr. Camarda presented the item. Mr. Avey declared the topic of conveying an easement at Katherine Johnson Middle School a public hearing and invited the public to speak. There being no questions or comments from the public, Mr. Avey declared the public hearing closed. It was moved by Ms. Costa, seconded by Ms. Kravchuk, to adopt Resolution No. 4241, conveying one easement at Katherine Johnson Middle School to the Sacramento Area Sewer District. MOTION CARRIED 6-0-1 [AYES: Avey, Kravchuk, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Perez].

#### **Set Annual Organizational Meeting (G-7)**

It was moved by Ms. Kravchuk, seconded by Ms. Costa, to set Tuesday, December 16, 2025, at 6:30 p.m., as the date and time for the annual organizational meeting. MOTION CARRIED 6-0-1 [AYES: Avey, Kravchuk, Creason, Bloise, Stanekzai, Costa; NOES: None; ABSENT: Perez].

#### **Board Reports (H)**

Mr. Bloise congratulated Thomas Kelly Elementary School on its first-place finish as Best Public School in the 2025 Best of Carmichael Awards.

Ms. Costa reported that she, along with other board members, attended the aviation career technical education (CTE) pathway showcase event at Mira Loma High School, where she was impressed with the students and described the program as a crown jewel for San Juan Unified.

Ms. Kravchuk shared that she attended the aviation pathway event, commending CTE and facilities staff on a job well done and expressing excitement for this unique program for students and the community.

Mr. Avey reported that he attended the Mira Loma aviation pathway event and a recent Folsom Cordova school board meeting, where the American River Canyon South joint resolution was adopted, and he provided an update about the conclusion of the high school football season.

#### **Future Agenda (I)**

There were no items added to the future agenda.

#### **Adjournment (J)**

At 8:40 p.m., there being no further business, the regular meeting was adjourned.

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Trent Allen, Acting Secretary

Approved: \_\_\_\_\_  
:sc

DRAFT

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** H.1

**MEETING DATE:** 12/16/2025

**SUBJECT:** Personnel Report

**DEPARTMENT:** Human Resources

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the personnel report and related items – appointments, leaves of absence and separations.

**RATIONALE/BACKGROUND:**

The personnel report provides an accounting of recent appointments, leaves of absence, separations, reassignments or changes in work calendar, errata, job description changes, salary range changes, employment contracts and extensions, recommendations on credential and charter school personnel actions.

**ATTACHMENT(S):**

1. [Personnel Report](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Megan Itza-Smith, Analyst, Human Resources

**APPROVED BY:** Daniel Thigpen, Chief of Human Resources  
Trent Allen, Acting Superintendent of Schools

**1. APPOINTMENTS**

**CERTIFICATED**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
New Hire	Rambob, Rajeev	Temp	Tch-Grade 7/8	Kingswood	12/02/25 06/10/26
Rehire	England, Elizabeth	Temp	Tch-Site Resource-Elem	Grand Oaks	12/01/25 06/10/26
Rehire	Garayalde, Diane	Temp	Teacher Grade 3	Pershing	11/07/25 06/10/26
Rehire	Higginbotham, Andrea	Temp	Teacher Grade 3	Del Dayo	11/04/25 06/10/26
Rehire	Monterrey, Katia	Temp	Tch-English Language Dev	Mission Avenue	11/14/25 06/10/26

**CLASSIFIED**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
New Hire	Alam, Mohammad	Prob	Personnel Technician	Human Resources	11/24/25
New Hire	Borchman, Tenley	Prob	Instructional Assistant I	Starr King	11/10/25
New Hire	Brady, Ashley	Prob	School Community Worker	District Office	12/15/25
New Hire	Ceballos, Desiree	Prob	Instructional Assistant I	Greer	11/20/25
New Hire	Coats, Richard	Prob	Nutrition Services Worker I	Grand Oaks	11/18/25
New Hire	Davis-Tobin, Enjeleka	Prob	Instructional Assistant II	Greer	12/01/25
New Hire	De Lira, Rocio	Prob	Custodian	Twin Lakes	11/06/25
New Hire	Devine, Alison	Prob	Instructional Assistant III	Ralph Richardson Center	11/17/25
New Hire	Estevez Argueta, Rebeca	Prob	School Playground Rec Aide	Whitney Avenue	12/01/25
New Hire	Fazelian, Seyedmahdi	Prob	Inst Asst/Bil-Farsi	Encina	12/03/25
New Hire	Fields, Lonnie	Prob	Facilities Use Technician	Facilities	11/14/25
New Hire	Jennings, Sophia	Prob	Instructional Assistant II	Del Dayo	11/07/25
New Hire	Lano, Kathryn	Prob	Instructional Assistant I	Orangevale	12/01/25
New Hire	McKernan, Anna	Prob	Instructional Assistant III	Barrett	11/12/25
New Hire	Metzler, Taylor	Prob	Instructional Assistant I	Del Dayo	11/06/25
New Hire	Pena, Daniel	Prob	Instructional Assistant I	Grand Oaks	11/12/25
New Hire	Rasberry, Sydney	Prob	Personnel Technician	Human Resources	11/24/25
New Hire	Rogers-Baldrige, Brenda	Prob	Nutrition Services Worker I	Trajan	11/18/25
New Hire	Scott, Emilee	Prob	Child Dev Assist-School Age	Del Dayo	11/24/25
New Hire	Zebley, Lilianna	Prob	School Playground Rec Aide	Cameron Ranch	11/12/25
Rehire	Argersinger, Jessie	Prob	Instructional Assistant I	Trajan	11/12/25
Rehire	Burns, Coleman	Prob	Custodian	M&O - Building Maintenance	11/10/25
Rehire	Clark, Franchesca	Prob	Expanded Learn Site Fac	Pupil Personnel Services	12/01/25
Rehire	Holsinger, Sarah	Prob	Elementary Paraeducator	Cottage	11/12/25
Rehire	Murphy, Judith	Prob	Instructional Assistant I	Thomas Edison	11/10/25
Rehire	Patterson, Jacquilyne	Perm	Instructional Assistant III	Coyle Avenue	11/17/25
Rehire	Robancho, Dexter	Perm	Instructional Assistant II	Whitney Avenue	12/01/25

**2. LEAVES OF ABSENCE**

**CERTIFICATED SUPERVISORY**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Paid	Mc Daniel, Julia	Perm	Psychologist	Psych Services - Kenneth	10/16/25 12/12/25
Paid	Roesser, Eric	Prob	Elem Sch Admin Specialist	Kingswood	10/27/25 12/19/25

**CERTIFICATED**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Paid	Avalos, Monica	Perm	Tch-Grad 9/12	Casa Roble	10/20/25 04/14/26
Paid	Blenner, Gary	Perm	Tch-Grad 9/12	Rio Americano	10/20/25 12/12/25
Paid	Davis, Kelli	Perm	Tch-Adaptive Phys Ed	Special Ed - Kenneth	11/03/25 02/20/26
Paid	Holscher, Jessica	Perm	Teacher Grade 4	Mariemont	10/21/25 03/17/26
Paid	Hoppe, Jordan	Perm	Teacher Grade 1	Arlington Heights	11/03/25 04/14/26
Paid	Mattox, Sara	Perm	Language/Speech/Hrg Spec	Special Ed - Kenneth	11/03/25 01/11/26
Paid	Rodriguez, Samantha	Perm	Tch-Elem Specialist-PE	Teaching And Learning	10/17/25 03/26/26
Paid	Smith, Madison	Prob	Teacher Grade 3	Starr King	11/02/25 04/20/26
Paid	Weber, Jaclyn	Prob	Teacher Grade 5	Woodside	11/03/25 04/14/26
Paid	Zarazua, Yeimi	Perm	Tch-Elem Specialist-PE	Teaching And Learning	10/03/25 01/05/26

**CLASSIFIED**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Paid	Barnett, Kayla	Prob	Instructional Assistant I	Arlington Heights	11/03/25 04/17/26
Paid	Davidson, Elizabeth	Prob	Instructional Assistant I	Lichen	10/20/25 03/02/26
Paid	Joseph, Jervonne	Perm	Instructional Assistant III	Sylvan	10/24/25 01/09/26
Paid	Khaleel, Hadeer	Perm	NISA	Marvin Marshall ECE	10/28/25 12/05/25

**2. LEAVES OF ABSENCE (Continued)**

**CLASSIFIED**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Paid	Mejia, Elliott	Perm	Custodian	Oakview	10/24/25 01/30/26
Paid	Mora-Ford, Victoria	Perm	Instructional Assistant II	Howe Avenue	09/29/25 12/30/25
Paid	Ochoa, Jose	Perm	Bus Driver	Transportation	10/09/25 02/07/26
Paid	Osbey, Stephanie	Perm	Instructional Assistant II	Arcade	07/01/25 12/31/25
Paid	Petty, Belton	Perm	School Playground Rec Aide	Dyer-Kelly	10/28/25 01/31/26
Paid	Polsgrove, Scott	Perm	Lead Custodian	Del Campo	07/01/25 12/31/25
Paid	Solomon, Adrienne	Perm	Nutrition Services Worker II	Ottomon	09/26/25 01/04/26
Paid	Stanton, Lucja	Perm	Nutrition Services Worker I	Encina	08/13/25 01/01/26
Paid	Valena -Marlang, Nicholas	Perm	Htg & Air Cond Tech II	M&O - Building Maintenance	10/20/25 01/26/26

**3. SEPARATIONS**

**CERTIFICATED SUPERVISORY**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Resignation	David, Julian	Perm	Tch-Elem Specialist- PE	Starr King	12/19/25

**CERTIFICATED**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Deceased	Caldwell, John	Perm	Teacher, Adult Ed	Sunrise Tech Center	11/02/25

**CLASSIFIED**

<u>Type</u>	<u>Name</u>	<u>Status</u>	<u>Assignment</u>	<u>Location</u>	<u>Effective Date (s)</u>
Resignation	Barr-Zeltvay, Madison	Prob	Instructional Assistant I	Kingswood	11/04/25
Resignation	Glaspie, Montaia	Prob	Bus Driver	Transportation	11/04/25
Resignation	Gonzalez, Jose	Perm	Campus Safety Monitor	Encina	11/11/25
Resignation	Rogers, Tammy	Prob	Instructional Assistant I	Dyer-Kelly	11/14/25
Deceased	Etchison, Benjamin	Perm	Custodian	Kingswood	11/12/25
Retirement	Carpenter, Angela	Perm	Inst Asst/Mul Sev Hndcp	Ralph Richardson Center	12/01/25
Retirement	Cornelison, Rita	Perm	Human Resource PC Analyst	Human Resources	12/30/25
Retirement	Mahon, Maria	Perm	Procrmnt Analyst Fac/Const	Facilities	11/20/25
Retirement	Pereira, Analia	Perm	Custodian	Carmichael Preschool	11/07/25
Dismissal	CL #650	Prob	Van Driver	Transportation	11/07/25
Dismissal	CL #651	Perm	Custodian	Maintenance & Operations	11/07/25
Dismissal	CL #652	Prob	Campus Safety Monitor	Teaching And Learning	11/17/25

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** H.2

**MEETING DATE:** 12/16/2025

**SUBJECT:** Purchasing Report

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the purchasing report – purchase orders, service agreements and contracts; change orders/amendments; construction and public works bids and contracts; piggyback contracts; zero dollar contracts; and bids/RFPs.

**RATIONALE/BACKGROUND:**

Business Support Services and Facilities Accounting will combine a list of purchase orders and service agreements, change orders/amendments, construction and public works bids, piggyback contracts, and bids and RFPs and other purchases in accordance with Education Code 3300 Expenditures and Purchases, 3311 Bids, 3311.1 Uniform Public Construction Cost Accounting Procedures and 3311.4 Procurement of Technological Equipment.

**ATTACHMENT(S):**

1. [Purchasing Report](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Laura Fry, Manager, Business Support Services  
Joel Ryan, Chief Financial Officer

**APPROVED BY:** Trent Allen, Acting Superintendent of Schools

November 5, 2025 - December 2, 2025

PO#	Date	Vendor Name	Description	Amount \$	Site/ Department
VR26-06430	11/19/2025	HopSkipDrive, Inc.	Transportation In-Ride Services	\$ 4,000.00	409 - Transportation
VR26-06539	11/24/2025	Apple Computer	Computer replacement program	\$ 178,518.38	Technology
VR26-06705	12/2/2025	Weight Watchers	Employee wellness program	\$ 15,000.00	224 - Benefits

**Purchasing Contracts Board Report  
Change Orders/Amendments**

November 5, 2025 - December 2, 2025

**Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility

**Service Agreement Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
SA26-00098	11/13/2025	Always Home Nursing Services	Additional nursing services for 2025-26	\$ 53,825.00	\$ -	\$ 80,000.00	\$ 133,825.00	316 - SPED
SA26-00002	11/20/2025	RoHealth	Additional services - Contracted Aides	\$ 300,000.00	\$ 1,833,000.00	\$ 350,000.00	\$ 2,483,000.00	316 - SPED
SA26-00093	11/20/2025	Amergis	Additional services - Instructional Aides	\$ 300,000.00	\$ 1,545,000.00	\$ 400,000.00	\$ 2,245,000.00	316 - SPED
SA26-00032	11/20/2025	Zen Educate	Additional services - Instructional Aides	\$ 91,000.00	\$ 350,000.00	\$ 100,000.00	\$ 541,000.00	316 - SPED
SA26-00177	12/1/2025	Vista Child Therapy	Additional student IEE services	\$ 6,500.00	\$ -	\$ 5,000.00	\$ 11,500.00	316 - SPED
SA26-00198	12/2/2025	Everdriven	Additional transportation needs	\$ 300,000.00		\$ 300,000.00	\$ 600,000.00	317 - Student Support Services

**Other Contract Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
VR24-10678	12/2/2025	Terracon Consultants Inc.	Additional testing/inspection support and services on the Encina Full Site Renovation Project #202-9332-P1	\$ 17,700.00	\$ 144,500.00	\$ 137,000.00	\$ 299,200.00	216 - FAC

**Lease Amendments/Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	

**General Contract Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	

**Purchasing Contracts Board Report  
Construction and Public Works Bids and Contracts**

November 5, 2025 - December 2, 2025

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

**General Contract**

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

**Other Contracts**

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
26	12/2/2025	TBD	Santa Rita Union School District Bid No. 21024 (Piggyback)	McGrath RentCorp dba Mobile Modular Management Corporation	Providing two portables for the Arcade Portables Project #001-9568-P1	\$ 389,124.36	216 - FAC

**New Addendum to Master Agreements**

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
26	12/2/2025	TBD	24-220	HMC Architects	Architect agreement for Arcade Portables Project # 001-9568-P1	\$ 150,000.00	216 - FAC
26	12/2/2025	TBD	25-200	Innovative Construction Services	CM contract for Arcade Portables Project # 001-9568-P1	\$ 124,960.00	216 - FAC

**Purchasing Contracts Board Report  
Board Pre-Approval  
Piggyback Contracts**

November 5, 2025 - December 2, 2025

Staff has determined that purchasing through contracts issued by various state agencies will save administrative time and expense, provide favorable pricing, and will be in the best interests of the district. District staff is requesting the Board of Education's authorization to piggyback on the approved bids in accordance with Public Contract Code Section 20118.

Fund	Date	Piggyback #, Title	Vendor Name	Description	Term
All	11/05/25	CMAS Number 4-24-05-1000	R-J Inc. dba RJ Commercial Flooring Company, Inc.	Provide the purchase, warranty, removal, disposal, recycling, preparation, installation, maintenance, repair of carpet and floor covering, and furniture lifting service.	5/1/2024 - 8/9/2027

**Purchasing Contracts Board Report  
Board Pre-Approval  
Zero Dollar**

November 5, 2025 - December 2, 2025

Fund	Date	Site/ Department	Vendor Name	Description
All	11/21/2025	SJ Adult Education	Roseville Dermatology	Externship Program 2/1/2026 - 6/30/2028
All	12/2/2025	SJ Adult Education	Rancho Cordova Medical Clinic	Externship Program 1/1/2026 - 6/30/2028

**Purchasing Contracts Board Report  
Bids/RFPs**

November 5, 2025 - December 2, 2025

Upon evaluation of the bids staff has awarded the following in accordance with all legal guidelines.

Fund	Date	Bid/RFP #	Vendor Name	Description	Amount \$	Responsibility
All	12/1/2025	RFQ 26-101	Gallagher Benefits Services	Employee benefits consulting services	\$210,000 per year	415 - Employee Benefits
All	12/2/2025	Bid 26-105	Future Chevrolet	M&O Vehicles	\$800,000.00	405 - M&O

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** H.3

**MEETING DATE:** 12/16/2025

**SUBJECT:** Business/Financial Report

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the business/financial report - notices of completion and warrants and payroll.

**RATIONALE/BACKGROUND:**

In accordance with Education Code section 3460 Financial Report and Accountability, Fiscal Services will report the warrants and payroll expenditures for the prior month. In accordance with Education Code section 7400 Construction and Modernization of Facilities, Facilities accounting compliance will list any notices of completion for construction projects that have been finalized.

**ATTACHMENT(S):**

1. [Business Report](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:**

Laura Lilley, Director, Fiscal Services  
Joel Ryan, Chief Financial Officer

**APPROVED BY:**

Trent Allen, Acting Superintendent of Schools

## Notices of Completion - Board of Education

CONTRACTOR	PROJECT	DATE OF ACCEPTANCE	DATE RECORDED
Resilient Builders, Inc.	PO# VR25-12914 Provide all labor, materials, equipment, tools, transportation and incidentals for the installation of owner-furnished playground equipment including but not limited to anchoring, footings, and assembly placement and installation of new surfacing material per manufacturer's specifications, at Northridge Elementary school, 5150 Cocoa Palm Way, Fair Oaks, CA 95628, located in the San Juan Unified School District. Vendor: Resilient Builders, Inc.	10/21/2025	10/28/2025
Saenz Landscape Construction Co. / Michael Saenz	PO# VR25-08236 Provide all labor, materials, equipment, tools, transportation and incidentals to remove and replace existing pump, concrete pad & electrical equipment at Mission Avenue Elementary School, 2925 Mission Avenue, Carmichael, CA 95608, located in the San Juan Unified School District. Vendor: Saenz Landscape Construction Co. / Michael Saenz	10/29/2025	11/4/2025
Precision West Telecommunications dba Precision West Technologies	PO# VR25-10828 Provide all labor, materials, equipment, tools, transportation and incidentals to replace and add to existing Audio-Visual System in the large gym; replace the existing projector as well as upgrade existing audio components to meet district's current audio standards, at Rio Americano High school, 4540 American River Drive, Sacramento, CA 95864, located in the San Juan Unified School District. Vendor: Precision West Telecommunications dba Precision West Technologies	10/31/2025	11/12/2025
Precision West Telecommunications dba Precision West Technologies	PO# VR25-10832 Provide all labor, materials, equipment, tools, transportation and incidentals to replace and add to existing Audio-Visual System in the large gym; replace the existing projector as well as upgrade existing audio components to meet district's current audio standards, at Casa Roble High school, 9151 Oak Avenue, Orangevale, CA 95662, located in the San Juan Unified School District. Vendor: Precision West Telecommunications dba Precision West Technologies	10/31/2025	11/12/2025
EIDIM Group Inc. dba EIDIM AV Technology	PO# VR25-12922 Provide all labor, materials, equipment, tools, transportation and incidentals to replace and add to existing Audio-Visual System in the large gym; replace the existing projector as well as upgrade existing audio components to meet district's current audio standards, at Bella Vista High School, 8301 Madison Avenue, Fair Oaks, CA 95628, located in the San Juan Unified School District. Vendor: EIDIM Group Inc. dba EIDIM AV Technology	11/3/2025	11/12/2025
Martin General Engineering, Inc.	PO# VR25-12670 Provide all labor, materials, equipment, tools, transportation and incidentals for replacement of sitewide security fencing, at Whitney Elementary School, 4248 Whitney Avenue, Sacramento, CA 95821, located in the San Juan Unified School District. Vendor: Martin General Engineering, Inc.	11/3/2025	11/12/2025
L&H Airco	PO# VR26-02723 Provide all labor, materials, equipment, tools, transportation and incidentals to furnish and install an Alerton BACTalk Energy Management System, at Howe Avenue Elementary School, 2404 Howe Avenue, Sacramento, CA 95825, located in the San Juan Unified School District. Vendor: L&H Airco	11/5/2025	11/17/2025
Pisor Fence Division, Inc.	PO# VR25-12669 Provide all labor, materials, equipment, tools, transportation and incidentals for replacement of sitewide security fencing, at Pershing Elementary School, 9010 Pershing Avenue, Orangevale, CA 95662, located in the San Juan Unified School District. Vendor: Pisor Fence Division, Inc.	11/13/2025	11/20/2025

**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**Accounting Services**

**WARRANTS & PAYROLL**

<b>VENDOR AND CONTRACT WARRANTS</b>		
<b>Fund</b>		<b>October 2025</b>
01	General Fund	48,015,324.67
09	Charter Schools	11,075.73
10	Special Ed Pass-Thru	-
11	Adult Education	40,160.58
12	Child Development	72,489.10
13	Food Service/Cafeteria	1,895,596.04
14	Deferred Maintenance	134,863.88
21	Building Fund	1,970,061.12
22	Measure S Building Fund	-
23	Measure J Building Fund	-
24	Measure N Building Fund	-
25	Capital Facilities	13,305.39
26	Measure P Building Fund	10,241,164.35
35	State Schools Facilities Fund	-
40	Sp Res FD -- Capital Outlay Proj	-
67	Self Insurance	4,549,602.24
95	Student Body	-
<b>TOTAL</b>		<b>66,943,643.10</b>

<b>PAYROLL AND BENEFITS</b>		
<b>All Funds</b>		<b>October 2025</b>
	Certificated Payroll	\$ 27,937,460.35
	Classified Payroll	11,068,216.62
	Benefits	18,913,634.65
<b>TOTAL</b>		<b>\$ 57,919,311.62</b>

**GRAND TOTAL \$ 124,862,954.72**

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** H.4

**MEETING DATE:** 12/16/2025

**SUBJECT:** Gifts

**DEPARTMENT:** Administration

**ACTION REQUESTED:**

The superintendent is recommending that the board accept the list of gifts.

**RATIONALE/BACKGROUND:**

Acceptance of the following gifts:

**Bella Vista High School:** from Bella Vista ASB Track Club - for live results display software with USB key: \$1,630.26.

**Camp Winthers:** from Paul Krumhaus: \$500.

**Family and Community Engagement Department:** from Roger Klausler - for eight \$30 Winco gift cards for November Care Hub distribution: \$240; from Sacramento Food Bank and Family Services - for 150 \$20 Raley's gift cards for November Care Hub distribution: \$3,000; from Kiwanis Club of Citrus Heights - for 17 \$30 Winco gift cards for November Care Hub distribution: \$510.

**McKinney-Vento:** from anonymous - for food closet: \$11.

**ATTACHMENT(S):**

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Stephanie Cunningham, Administrative Assistant, Board of Education

**APPROVED BY:** Trent Allen, Acting Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** H.5

**MEETING DATE:** 12/16/2025

**SUBJECT:** Surplus Property

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

**RATIONALE/BACKGROUND:**

The Governing Board recognizes that the district may own personal property, which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

**ATTACHMENT(S):**

1. [12.16.25 Surplus Report.pdf](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:**

Laura Fry, Manager, Business Support Services  
Joel Ryan, Chief Financial Officer

**APPROVED BY:**

Trent Allen, Acting Superintendent of Schools

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Casa Roble	HP		Printer	S/N: 116469	eWaste
Casa Roble	HP	Laser Jet	Printer	Asset: 20178857	eWaste
Casa Roble	TV		TV 32"-40"	N/A	eWaste
Charles Peck	APPLE	N/A	MacBook Pro	S/N: C1MHJVDGDV13	eWaste
Charles Peck	APPLE	N/A	iPad	JTV6LQR42M	eWaste
Charles Peck	APPLE	N/A	iPad	W6WWW09WY6	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8FHDDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKPWDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK88DMDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHKW1KDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK4ZDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHK8M9DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKJBLDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKNPADFW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKMOJDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKJWQDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKMLZDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKNA8DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKLZJDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHKLZGDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKMU7DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK5X0DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKMONDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKMTGDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8330DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKKYTDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F6QNR10YDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK8P4DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8EG5DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8GY4DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8DYKDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8GVCDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8DCGDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK7Q0DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK4WXDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK7SGDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHKSESDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKPRBDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK8LDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHKY2EDFW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK96LDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKAU6DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHKYHDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHKXPFDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK8U2DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK4Z9DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHKXR5DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVPHKXMEDFW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK4XSDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHK8Z4DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKGAPDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKG0SDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK843BDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8F4NDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5RKDT0NDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8EJUDFW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8E1YDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8FXLDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5RK66UJDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8GDDDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8GXHDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKJWVDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8FXXDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKMYCDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKN64DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8F23DFHW	eWaste

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Charles Peck	APPLE	N/A	iPad	F5XK8F4RDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKG4QDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKKPZ0DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	DVQHKG6YDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8DCCDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK84T1DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8E0LDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8CU0DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8DZ5DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8GWHDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8D3EDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8F91DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8F2XDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8FXJDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5RK8F21DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8G73DFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8GDFDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK8FKJDFHW	eWaste
Charles Peck	APPLE	N/A	iPad	F5XK83WXDFHW	eWaste
Cowan	Samsung	B2330HD	TV	N/A	eWaste
Cowan	Google		Chromebook	N/A	eWaste
Cowan	Google		Chromebook	S/N: 20241704	eWaste
Cowan	Google		Chromebook	S/N: 20241695	eWaste
Cowan	Google		Chromebook	S/N: 20241749	eWaste
Cowan	Google		Chromebook	S/N: 20243598	eWaste
Cowan	Google		Chromebook	S/N: 20243607	eWaste
Cowan	Google		Chromebook	S/N: 20243596	eWaste
Cowan	Google		Chromebook	S/N: 2024360	eWaste
Cowan	Google		Chromebook	S/N: 20243593	eWaste
Cowan	Google		Chromebook	S/N: 20241748	eWaste
Cowan	Google		Chromebook	S/N: 20236646	eWaste
Del Dayo	Brother	DCP7040	Copier	S/N: 462065HON405991	eWaste
Del Dayo	Brother	Model #2820	Fax Machine	S/N: 461325E8N556781	eWaste
Eng Lang DO	HP		Laptop	S/N: CNU9262WNZ	eWaste
Eng Lang DO	MISC		x20 Chromebook Chargers		eWaste
Eng Lang DO	MISC		x15 Califone Headsets		eWaste
Eng Lang DO	HP	Pro Windows	Laptop	S/N: CG70528XC	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NQP	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD720CKD0	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NPH	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NQV	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD720CKF7	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NNC	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NGH	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NPB	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NR3	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7140NW7	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NMR	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NPV	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD720CKJH	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NNX	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD7153NRQ	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD720CKKF	eWaste
Eng Lang DO	HP	Chromebook	Laptop	S/N: 5CD720CL8D	eWaste
Eng Lang DO	HP	Chromebook 11	Laptop	S/N: 5CD05147QB	eWaste
Eng Lang DO	HP	Chromebook 11	Laptop	S/N: 5CD051C7MP	eWaste
Eng Lang DO	ACER	Chromebook	Laptop	S/N: NXEF2AA00264907CF07600	eWaste
Eng Lang DO	ACER	Chromebook	Laptop	S/N: NXEF2AA00264907C827600	Recycled
Eng Lang DO	ACER	Chromebook	Laptop	S/N: NXEF2AA002649037F67600	eWaste
Eng Lang DO	ACER	Chromebook	Laptop	S/N: NXEF2AA264907CF47600	eWaste
Eng Lang DO	ACER	Chromebook	Laptop	S/N: NXEF2AA0026490379F7600	eWaste
Eng Lang DO	HP	Laser Jet 1022	Printer	N/A	eWaste
Eng Lang DO	HP	MISC	x4 Wired Keyboards		eWaste
Eng Lang DO	Amazon		Wired Keyboard		eWaste
Eng Lang DO	MISC		Quantum Hard Drive		eWaste
Eng Lang DO	Logitech	S-150	24" USB digital Speakers		eWaste

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Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Eng Lang DO	HP		x3 Computer Monitors		eWaste
Eng Lang DO	HP		Elite Display E223		eWaste
Eng Lang DO	Logitech	S-120	27 - Stereo Speakers		eWaste
Eng Lang DO	Brother		Fax Machine	N/A	eWaste
General Davie	Sharp	PN-UH601	TV	S/N: 807819721	eWaste
Lichen	EPSON	Workforce Pro WF8720	Printer	S/N: X2TF076628	eWaste
Lichen	Samsung		TV	S/N: UNG5MU6290FXZA	eWaste
M&O	CopyStar		Copier	N/A	eWaste
Pasadena	CBS	#DP-330Le	Copy Machine	S/N: 051261577	eWaste
Pasadena	CBS	DP-330Le	Printer/ Copy Machine	S/N: 051261577	eWaste
San Juan HS	MISC.		PA Speakers, Personal PA System with Earphones		Disposed
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02QJTFWG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02QJTFKG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02QJTMUG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02QJTFHG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02QJTMVG940	eWaste
San Juan HS	APPLE	A2337	MacBook Air 13 - Laptop	S/N: C02G71MHQ6L3	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C17N70E2G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C17N70EJG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02QJTF8G940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C17N70DPG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02N7YAGG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02QJTDPG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	S/N: C02QJTL7G940	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	S/N: C1MS89Q7DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	S/N: C1MS89BLDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	S/N: C1MS89MSDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	S/N: C1MS89SBDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	S/N: C1MS884MDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89XFDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS87V1DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS81PFDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89YBDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89RCDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89LDDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS88S6DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89NTDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89P9DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89RXTDY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89XHDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89FEDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS88V1DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS87Q4DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS8854DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89QTDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89R1DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89WLDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91AHDITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89R9DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS8855DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89Q6DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS8852DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS8844DITY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89MQDITY3	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTM7G940*	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTG8G940*	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7X2BG085*	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTLPG940*	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70U6G085*	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTLMG940*	eWaste
San Juan HS	APPLE	A1708	13-inch MacBook Pro (non-touch bar) Laptop	C02GD96FML7H**	eWaste
San Juan HS	APPLE	A1708	13-inch MacBook Pro (non-touch bar) Laptop	C02WD2AUHV22**	eWaste
San Juan HS	APPLE	A1708	13-inch MacBook Pro (non-touch bar) Laptop	C02WJ9S6HV22**	eWaste
San Juan HS	APPLE	A1708	13-inch MacBook Pro (non-touch bar) Laptop	C02WJA03HV22**	eWaste
San Juan HS	APPLE	A1708	13-inch MacBook Pro (non-touch bar) Laptop	C02WD2KSHV22**	eWaste
San Juan HS	APPLE	A1708	13-inch MacBook Pro (non-touch bar) Laptop	C02WJ9ZSHV22**	eWaste

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Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91BCDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AQTDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91CBDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91BEDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AQVDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AQXDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89P6DTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AQWDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89VHDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AQGDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS88SCDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS917TDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AQPDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6ARADTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AR2DTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS7FOUDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91EYDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89KTDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS8B4PDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91EVDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91AEDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91F7DTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AQFDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS918YDTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91B1DTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS6AQ9DTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS89Y8DTY3	eWaste
San Juan HS	APPLE	A1278	13-inch MacBook Pro - Laptop	C1MS91A9DTY3	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70U4G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70UFG086	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02M2DD6F5N7	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70JYG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTEKG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTDMG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70DWDG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7X11G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7Y3JG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7X5UG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N7091G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70S0G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70DLG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70TAG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70RAG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70TSG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70ESG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70C4G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7X5DGO85	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70U2G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70SWG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70T1G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7Y35G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7Y3AG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70E8G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7X3FG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70T6G085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTDG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTFG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70EFG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02N7X1WG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTE1G940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70SXG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTLBG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTM0G940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTKSG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTEBG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTMRG940	eWaste

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San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJMTG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTL9G940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C17N70RFG085	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTDXG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTFNG940	eWaste
San Juan HS	APPLE	A1466	13-inch MacBook Air - Laptop	C02QJTLKG940	eWaste
San Juan HS	APPLE	A1566	Ipad Air 2	DLXPP6M7G5VJ	eWaste
Trajan	Fellowes	Powershred 220	Shredder	S/N: 220 010719 A 001 00031190	eWaste

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** H.6

**MEETING DATE:** 12/16/2025

**SUBJECT:** Resolution Certifying the Number of Unhoused Pupils to be Housed by the Gateway International School Under the State School Facilities Program

**DEPARTMENT:** Operations

**ACTION REQUESTED:**

The superintendent is recommending that the board adopt Resolution No. 4243, certifying the number of unhoused pupils to be housed by the Gateway International School under the State School Facilities Program.

**RATIONALE/BACKGROUND:**

Under the provisions of the Charter School Facilities Program (CSFP) Regulation Sections 1859.162.1 and 1859.162.2, the San Juan Unified School District must indicate the number of “unhoused pupils” the charter projects will serve, including supporting documentation at how this number was derived.

**ATTACHMENT(S):**

1. [Resolution No. 4243](#)
2. [Methodology for Unhoused Pupils](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Frank Camarda, Chief Operations Officer

**APPROVED BY:** Trent Allen, Acting Superintendent of Schools

**RESOLUTION OF THE GOVERNING BOARD OF THE SAN JUAN UNIFIED SCHOOL DISTRICT TO CERTIFY THE NUMBER OF UNHOUSED PUPILS TO BE HOUSED BY THE GATEWAY INTERNATIONAL SCHOOL UNDER THE STATE SCHOOL FACILITIES PROGRAM**

**RESOLUTION NO. 4243**

**WHEREAS**, Gateway Community Charter Schools is applying on their own behalf to the State Allocation Board/Office of Public School Construction for funding under the Charter School Facilities Program pursuant to Article 12, Chapter 12.5, Part 10, Division 1, commencing with Section 17078.52, et. seq. of the Education Code; and,

**WHEREAS**, at least 30 days prior to the submission of the application for funding under Education Code 17078.52, et. seq., Gateway Community Charter Schools has provided a letter of intent to file a new construction application to the Superintendent of the District pursuant to Education Code 17078.53; and,

**WHEREAS**, Education Code Section 17078.53(d)(2) requires the governing board of the district where the proposed charter school will be located to certify to the number of unhoused students that will be served by the proposed charter school at a publicly held Board meeting; and,

**WHEREAS**, the District has completed the required documents to update its new construction eligibility baseline for the 2024/2025 school year under the School Facilities Program pursuant to Article 3, Chapter 12.5, Part 10, Division 1, commencing with Section 17070.10, et. seq., of the Education Code; and,

**WHEREAS**, the District has unhoused pupil eligibility in grades Seven through Twelve, according to the State formula for the determination of District unhoused pupils; and,

**WHEREAS**, the District has determined that the Gateway International School will serve zero unhoused pupils in grades Kindergarten through Eight, calculated as shown on the attachment;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Education of the San Juan Unified School District hereby certifies that there will be zero in-District students that will be housed by the Gateway International School project and will not have an impact on the District’s new construction eligibility.

**PASSED AND ADOPTED** by the Board of Education of the San Juan Unified School District on the 16<sup>th</sup> day of December 2025, in Sacramento, California, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

ATTESTED TO:

\_\_\_\_\_  
, President  
Board of Education  
San Juan Unified School District

\_\_\_\_\_  
, Clerk  
Board of Education  
San Juan Unified School District

ATTACHMENT 2

As indicated in the resolution, the below-referenced charter school is independently applying to the State Allocation Board (SAB) and Office of Public School Construction (OPSC) under the Charter School Facilities Program (CSFP) for the construction of new classrooms, as follows:

Charter School	Number of Pupils to be Housed
Gateway International School (TK/K-6 <sup>th</sup> grade)	40 pupils (1-2 classrooms)
Gateway International School (7 <sup>th</sup> -8 <sup>th</sup> grade)	120 pupils (4-5 classrooms)

Under the provisions of CSFP Regulation Sections 1859.162.1 and 1859.162.2, the San Juan Unified School District must indicate the number of “unhoused pupils” the charter projects will serve, including supporting documentation at how this number was derived.

In order to determine the number of “unhoused pupils” under the School Facilities Program, a district must demonstrate, by Kindergarten to 6, 7 to 8, 9 to 12 grade levels, and non-severe and severe special day class (SDC) categories, that existing seating capacity within the district is insufficient to house the pupils existing and anticipated in the district using a five or ten-year projection of enrollment. Five-year projections of enrollment can also be augmented by tentative and final tract maps (housing developments or “units”) that have been approved by the local jurisdiction. If the number of pupils anticipated in the future *exceeds* the existing seating capacity, there are “unhoused pupils,” meaning that eligibility for construction funding exists.

Based on current 2024/2025 year enrollment data, historical enrollment trends, and considering various options on the use of approved housing developments within the District’s boundaries, the district-wide eligibility or “unhoused pupils” is as follows:

Baseline Eligibility (Unhoused Pupils) \ Grade Level	K to 6	7 to 8	9 to 12	Non-Severe SDC	Severe SDC
Previous SAB-Approved Baseline, as of 2014/2015 school year	(1,900)	235	68	(10)	(9)
Eligibility <i>Adjustment</i> for 2024/2025 school year	(414)	65	550	(34)	8
Baseline Eligibility, as of 2024/2025 School Year	<b>(2,314)</b>	<b>300</b>	<b>618</b>	<b>(44)</b>	<b>(1)</b>

The resulting “unhoused” pupil eligibility is then: zero (0) unhoused elementary, 300 unhoused middle school, 618 unhoused high school pupils, and zero (0) non-severe and severe special education (SDC) pupils. The District does *not* consider the projected additional pupils ‘unhoused’ as the proposed new classrooms would draw from existing students currently housed within the District.

Therefore, even with the resulting baseline being positive at the 7-8th grade level, the District certifies that the charter school project will house 0 “unhoused pupils” at the K-6th grade and 7-8th grade levels.

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** H.7

**MEETING DATE:** 12/16/2025

**SUBJECT:** Minimum Wage Increase - Short Term, Temporary Salary Schedule

**DEPARTMENT:** Human Resources

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the salary changes to reflect the January 1, 2026, minimum wage increase to \$16.90 per hour for certain job classifications on the short term, temporary salary schedule.

**RATIONALE/BACKGROUND:**

To address inflation, California’s Department of Finance announced a 2.49% increase in the state minimum wage for all employers effective January 1, 2026. Minimum wage is currently \$16.50 and will increase to \$16.90. At this time, we are requesting approval to raise the pay rates for these designated positions beginning January 1, 2026.

Job Classification	From	To
Counselor Intern I	\$16.50	\$16.90
Instructor	\$16.50	\$16.90
Project Parent Liaison	\$16.50	\$16.90
School Psychology Intern I	\$16.50	\$16.90
Senior Instructor	\$16.50	\$16.90
Special Events Leader I	\$16.50	\$16.90
Student	\$16.50	\$16.90
Work Experience Intern	\$16.50	\$16.90
Announcer/Scorekeeper/Timekeeper/Ticket Taker	\$16.50	\$16.90
Ticket Seller	\$16.50	\$16.90

**ATTACHMENT(S):**

1. [Short-Term, Temporary Salary Schedule](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Daniel Thigpen, Chief of Human Resources

**APPROVED BY:** Trent Allen, Acting Superintendent of Schools



## Short-Term & Temporary Salary Schedule 2025 - 2026 School Year

CLASSIFICATION	SALARY RATE
<b>GENERAL</b>	
Accompanist/Conductor/Clinician*****	\$25.30/hr
Administrator (hourly extra assignment) †	\$35.00/hr
Administrator (full day, substitute administrator; retirees and nonemployees only) ‡	\$400 - \$550/ day
Bilingual Student Teacher	\$4000.00/semester
Classified Substitutes	Step 1 of Appropriate Range
Counselor Intern I	**\$16.90/hr
Counselor Intern II	\$20.00/hr
Instructor	**\$16.90/hr
Intramural Official Intermediate	\$21.00/game
Project Parent Liaison	**\$16.00/hr to maximum of \$1015.00/semester
School Psychologist Intern I	**\$16.90/hr
School Psychologist Intern II	\$20.00/hr
School Psychologist Intern III	***\$25.00/hr
Senior Instructor	**\$16.90/hr
Special Events Leader I	**\$16.90/hr
Special Events Leader II	\$25.30/hr
STRS Counselor	\$24.20/hr
Student	**\$16.90/hr
Work Experience Intern	**\$16.90/hr
Audio - Visual (AV) Technician for Performing Arts Center	\$36.00/hr
<b>OUTDOOR EDUCATION</b>	
Camp Winthers Program Coordinator	\$240.00/day
Program Leader	\$400.00/wk
Resource Counselor	\$175.00/wk
Resource Instructor	\$300.00/wk
Resource Instructor - Water Sports	\$225.00/wk
Tent Counselor	\$125.00/wk
<b>COACHING AND EXTRACURRICULAR ASSIGNMENTS §</b>	
Varsity Coach *	\$2,693/season
Assistant Coach *	\$2,154/season
Drill Team *	\$2,072/yr
Cheer Leaders *	\$2,072/yr
Other Athletic or Extra-curricular stipend-based assignments*	Per Stipend Schedule
Announcer, Scorekeeper, Timekeeper, Ticket Taker	**\$16.90/hr
Ticket Seller	**\$16.90/hr
<b>§ Per Board Policy 4127: Can only hire noncertificated individual after annual search fails to identify certificated staff member to perform coaching duties.</b>	

† Extra assignment for work not part of regular work assignment (i.e. serving on an interview panel);

‡ VP \$400/day; Principal \$450/day; long term 40+ days or 30+ days when opening/closing school-add'l \$50/day.

For current employees serving in an acting capacity, see Management Special Assignment Salary Schedule.

\* Compensation rate tied to certificated special additional assignment/stipend rates and subject to change based on those rates.

\*\* Minimum wage change to \$16.90/hr effective January 1, 2026

\*\*\* Rate effective July 1, 2024

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** H.8

**MEETING DATE:** 12/16/2025

**SUBJECT:** Ratification of Negotiated 2026-2027 School Year Calendar

**DEPARTMENT:** Human Resources

**ACTION REQUESTED:**

The superintendent is recommending that the board ratify the negotiated 2026-2027 school year calendar.

**RATIONALE/BACKGROUND:**

Under Article 8.02.4 of the collective bargaining agreement between the District and the Association, the parties agree to negotiate the annual school year calendar. The 2025-2026 bargaining cycle has not yet concluded; however, it is the parties' shared interest to provide district employees, families, and community members with an agreed-upon 2026-2027 school year calendar with as much advance notice as possible.

**ATTACHMENT(S):**

1. [Memorandum of Understanding Between the San Juan Unified School District and the San Juan Teachers Association Re 2026-2027 School Year Calendar](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Daniel Thigpen, Chief of Human Resources

**APPROVED BY:** Trent Allen, Acting Superintendent of Schools

**MEMORANDUM OF UNDERSTANDING (MOU)  
BETWEEN THE  
SAN JUAN UNIFIED SCHOOL DISTRICT (District)  
AND THE  
SAN JUAN TEACHERS ASSOCIATION (Association)  
*Re: 2026-27 School Year Calendar***

**Background:**

Under Article 8.02.4 of the collective bargaining agreement between the District and the Association, the parties agree to negotiate the annual school year calendar.

**Statement of Intent:**

The 2025-26 bargaining cycle has not yet concluded; however, it is the parties' shared interest to provide district employees, families, and community members with an agreed-upon 2026-27 school year calendar with as much advance notice as possible.

**Agreement:**

The District and Association mutually agree:

1. to the 2026-27 school year calendar (attached to this MOU as Exhibit A)
2. that it is a shared interest and intent to negotiate and agree to the 2027-28 and 2028-29 school year calendars before the conclusion of the current bargaining cycle.

 12-4-25

Daniel Thigpen                      Date  
Chief of Human Resources  
San Juan Unified School District

 12/4/2025

Dr. Edward F. Burgess IX                      Date  
Associate Executive Director  
San Juan Teachers Association

## San Juan Unified School District 2026-2027 School Year Calendar

	FIRST WEEK					SECOND WEEK					THIRD WEEK					FOURTH WEEK					FIFTH WEEK					School Days Elem	School Days Sec	Non-Inst Day	Optional Days
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F				
July			1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31				
August	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31					13	13	2	
September		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30			21	21		
October			1	2		5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	21	21		
November	2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	23	24	25	26	27	30					13	13	1 (Elem & K8)	1 (MS & HS)
December		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31		14	14		
January				1		4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	18	18	1 (MS & HS)	1 (Elem & K8)
February	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26						15	15		
March	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31			18	18		
April			1	2		5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	21	21		
May	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31					20	20		
June		1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30			6	6	1	

<b>Holidays</b>	<b>First/Last Day of Service</b>	<b>Work Days</b>	180	180	
September 7, Labor Day	August 11- June 9	<b>Non-Instructional Days*</b>			6
November 11, Veterans' Day		<b>Total Days</b>			186

- September 7, Labor Day
- November 11, Veterans' Day
- November 23-25, Local Holiday
- November 26, Thanksgiving Day
- November 27, Local Holiday
- December 25, Christmas Day
- December 28, 29, 30, 31 Winter Recess
- January 1, New Year's Day
- January 18, Martin Luther King, Jr. Day
- February 15, (Washington's Birthday)
- February 16, Lincoln's Day Observed
- March 26, Local Holiday
- May 31, Memorial Day

**Student First/Last Day**

August 13 - June 8

**\*Non-Instructional Days**

- August 11 - Staff Development Day
- August 12- Teacher Work Day
- November 13 - Elementary & K8 Teacher Work Day
- November 13 - MS & HS Teacher PD Day (optional)
- January 4 - MS & HS Teacher Work Day
- January 4 - Elementary & K8 Teacher PD Day(optional)
- June 9 - Teacher Work Day (185 day or less only)

\*Plus 2 Staff Development Days (Legislative-Non ADA): as determined per site

**Semester Dates - Secondary (MS & HS)**

- August 13 - December 18 = 82 Days
- January 5 - June 8 = 98 Days

**Trimester Dates - Elementary & K8**

- August 13 - November 10 (13 weeks)
- November 16 - March 5 (12 weeks)
- March 8 - June 8 (13 weeks)

**Strike through days represent "School Recess Days"**

**SUBJECT: i-Ready Data Summary Report (Dale) - 7:35 p.m.**

**DEPARTMENT:** Teaching and Learning

**ACTION REQUESTED:**

Report: The superintendent is recommending that the board receive a report regarding the i-Ready 2024-2025 data results.

**RATIONALE/BACKGROUND:**

The i-Ready Summary Report provides a comprehensive view of student performance and growth across key academic areas. This presentation is designed to support a data-driven mindset, ensuring instructional decisions are informed by reliable assessment data. This presentation will highlight:

- What i-Ready Assessments are:
  - Online, individual assessments given to K-8 students in math and literacy in the fall and winter of each school year with optional weekly lessons for students to work on at their level
  - Provides data on student learning that teachers can use throughout the year
- Two ways at looking at data:
  - Non-cohorted: shows how a grade is doing last year compared to this year
  - Cohorted: demonstrates how an individual student is growing as they move through grades
- K-2 ELA i-Ready results (Winter to Winter)
  - 1% overall decline (non-cohorted 2023-24 to 2024-25)
  - 1st graders declined by 12%, 2nd graders improved by 6% (cohorted 2023-24 to 2024-25)
- 3-8 Math i-Ready results (Winter to Winter)
  - 0.2% overall decline (non-cohorted 2023-24 to 2024-25)
  - 3rd, 4th, 5th, 6th and 8th grade students improved from previous year (cohorted 2023-24 to 2024-25)

**ATTACHMENT(S):**

1. [Presentation](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Christopher Smith, Assistant Director, Assessment, Evaluation, and Planning

**APPROVED BY:** Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support  
Trent Allen, Acting Superintendent of Schools



# Board of Education

## i-Ready Data Summary

### December 16, 2025

1



## i-Ready Data Summary

- Data-Driven Mindset
- i-Ready Overview
- i-Ready K-2 Reading
- i-Ready 3-8 Math

2

## Data-Driven Mindset

### A Layered Approach to i-Ready Data

3

## The Data Ecosystem: Three Layers of Insight



### Big Data/ System Level

Reviewed by the Board, District Administrators, and Educational Partners. Focuses on long-term trends, LCAP alignment, and district-wide equity gaps.



### Site Level

Utilized by Administrators and Site Supervisors. Focuses on school-wide performance, grade-level comparisons, and resource allocation to "navigate" site needs.



### Classroom/ Student Level

Used by Classroom Teachers. Focuses on individual student diagnostics and real-time instructional adjustments to actively *influence change*.

4

# i-Ready Overview

*San Juan Administration, Placement Levels,  
Goal Setting*

## i-Ready: San Juan Administration

### i-Ready Levels:

#### Mid, Late, or Above Grade Level

Students at this level are meeting or exceeding grade-level expectations for their grade. They're ready for end-of-grade or even above-grade content with minimal support.

#### Early On Grade Level

Students are beginning to meet grade-level expectations. They should keep working with on-grade instruction to build consistency.

#### One Grade Level Below

Students are close to grade-level expectations. They benefit from on-grade instruction plus some targeted support.

#### Two Grade Levels Below

Students need focused support in skills from earlier grades to be prepared for current grade-level work.

#### Three or More Grade Levels Below

Students need intensive support with foundational skills from much earlier grades before they can fully access current grade-level instruction.

### Testing Windows:

#### Fall Diagnostic

- Grades K-8
- Baseline data
- August - September 30

#### Winter Diagnostic

- Grades K-8
- Mid-year checkpoint
- January - early February

#### Spring Diagnostic (Optional: 6,731 fewer students)

- Grades K-8
- End-of-year-check
- May - June

### i-Ready Goal Setting:

#### Winter to Winter i-Ready measurement



- Full year of progress
- Most closely aligns with CAASPP results
- Spring diagnostic is optional



# K-2 i-READY RESULTS

*District Goals: Reading*

## Cohort vs Non-Cohort Data: Why the Trend Lines Look Different

Same metric, different question. One compares grades across years, the other follows the same students across years.

### Non-cohorted

Grade-level snapshot (different students each year)

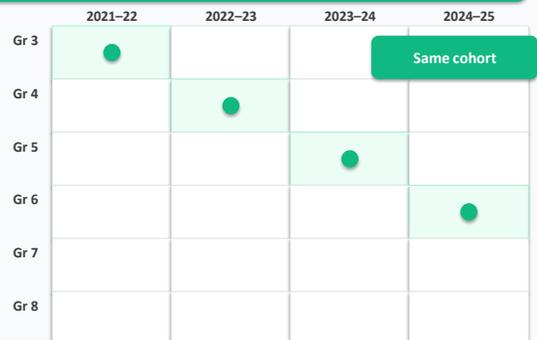


**Use to answer: "How is Grade X doing this year vs last year?"**

Caution: each point is a different group of students, mobility and cohort composition can change the trend.

### Cohorted

Same students over time (diagonal progression)

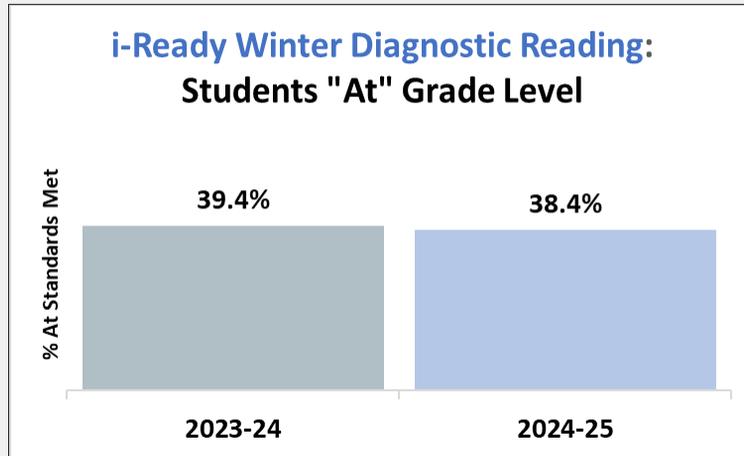


Same cohort

**Use to answer: "How did this class of students grow as they moved through grades?"**

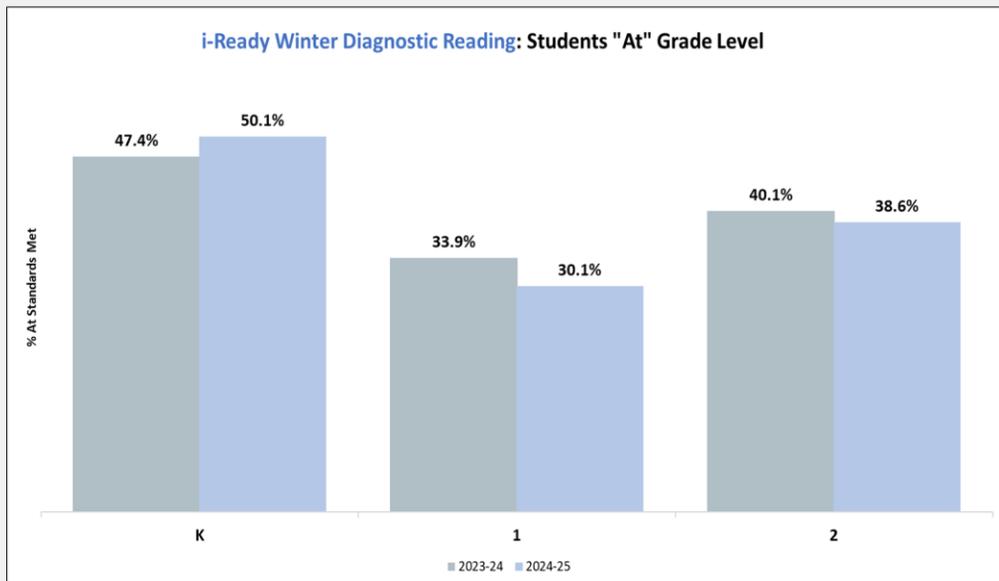
Benefit: controls for cohort composition, tells a clearer growth story for a specific group of students.

Reading Winter Diagnostic i-Ready: Grades K-2 (Non-Cohorted)  
Percent "At" Grade Level



9

Reading Winter Diagnostic i-Ready: Grades K-2 (Non-Cohorted)  
Percent "At" Grade Level - By Grade



10

## Reading i-Ready: Percent “At” Grade Level (Non-Cohorted) Grades K-2



Student Groups	2023–24	2024–25	Change	Student Count
Filipino	58.5%	69.0% <span style="color: green;">●</span>	↑ <b>+10.5</b>	42
Two or More Races	50.9%	51.9% <span style="color: green;">●</span>	↑ <b>+1.0</b>	621
White	46.6%	45.7% <span style="color: red;">●</span>	↓ <b>-0.9</b>	3038
American Indian	29.2%	44.4% <span style="color: green;">●</span>	↑ <b>+15.2</b>	18
Hispanic	33.0%	33.0% <span style="color: orange;">●</span>	— <b>0.0</b>	1619
Students with Disabilities	27.1%	29.2% <span style="color: green;">●</span>	↑ <b>+2.1</b>	1149
Socioeconomically Disadvantaged	29.3%	28.3% <span style="color: red;">●</span>	↓ <b>-1.0</b>	4658
Pacific Islander	43.2%	24.5% <span style="color: red;">●</span>	↓ <b>-18.7</b>	49
Asian	26.3%	23.4% <span style="color: red;">●</span>	↓ <b>-2.9</b>	1135
African American	23.0%	22.1% <span style="color: red;">●</span>	↓ <b>-0.9</b>	362
Foster Youth	27.8%	20.0% <span style="color: red;">●</span>	↓ <b>-7.8</b>	15
Homeless	18.5%	14.5% <span style="color: red;">●</span>	↓ <b>-4.0</b>	330
English Learners	14.0%	12.6% <span style="color: red;">●</span>	↓ <b>-1.4</b>	2005

**District  
Average**  
**38.4%**

Icon Legend	
<span style="color: green;">●</span>	Increased vs. 2023-24
<span style="color: red;">●</span>	Decreased vs. 2023-24

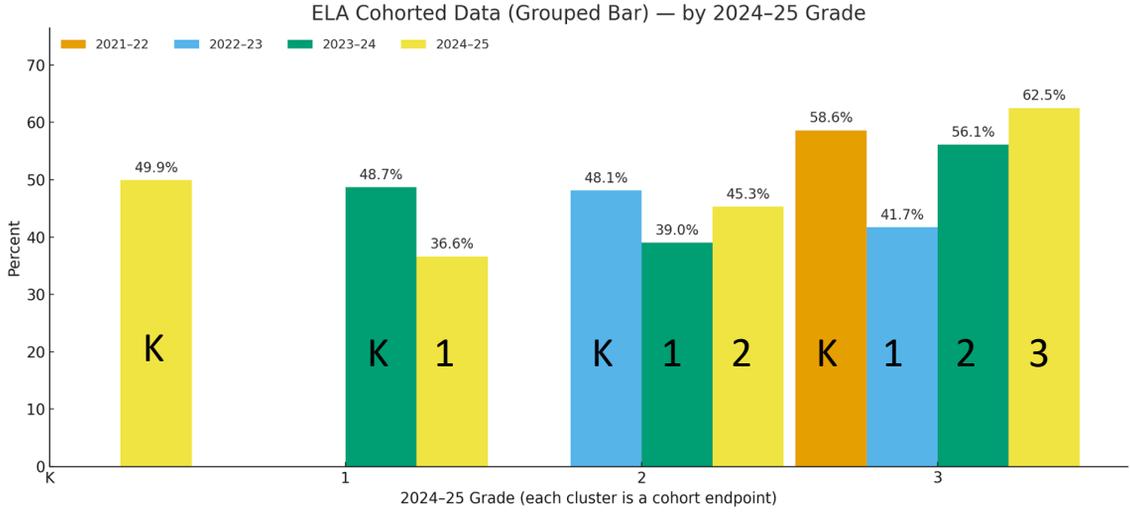


COHORTED K-2 i-READY RESULTS

District Goals: Reading

## Reading Winter Diagnostic i-Ready: Grades K-3 (Cohorted) Percent “At” Grade Level

Clusters = 2024–25 grade (cohort endpoint). Bars = year values for that same cohort. Percent labels shown above bars.



Bars are blank where the cohort did not have data in that year (younger cohorts).

13

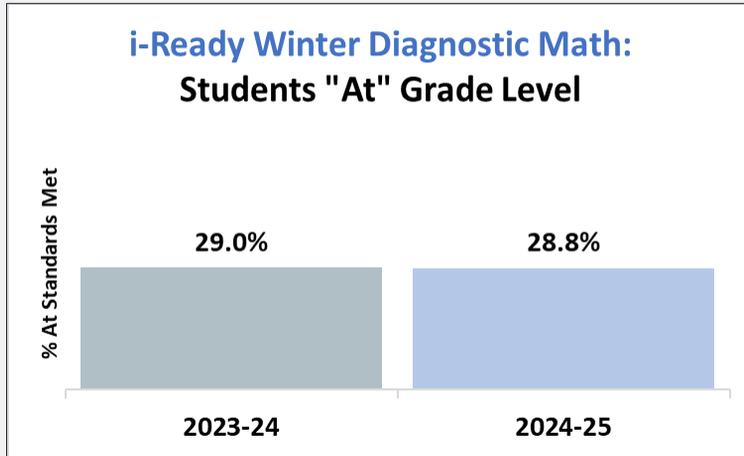
13

## 3-8 i-READY RESULTS

*District Goals: Math*

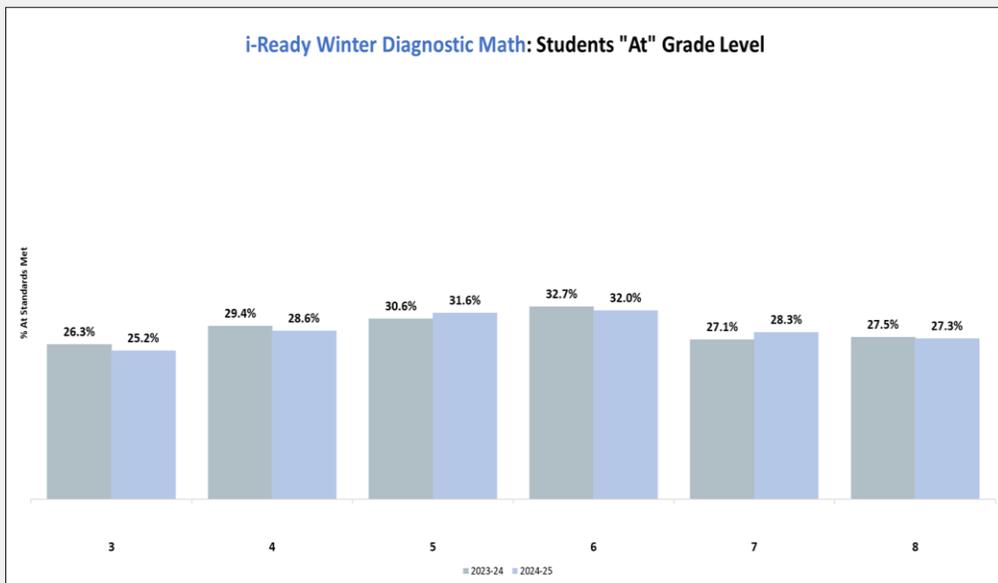
14

Math Winter Diagnostic i-Ready: Grades 3-8 (Non-Cohorted)  
Percent "At" Grade Level



15

Math Winter Diagnostic i-Ready: Grades 3-8 (Non-Cohorted)  
Percent "At" Grade Level by Grade



16

## Math i-Ready: Percent “At” Grade Level (Non-Cohorted) Grades 3-8



Student Groups	2023–24	2024–25	Change	Student Count
Filipino	36.6%	43.8% <span style="color: green;">●</span>	↑ 7.2%	121
White	36.4%	36.3% <span style="color: red;">●</span>	-0.1%	7711
Two or More Races	34.1%	35.1% <span style="color: green;">●</span>	1.0%	1338
American Indian	29.3%	23.0% <span style="color: red;">●</span>	-6.3%	61
Hispanic	21.5%	22.3% <span style="color: green;">●</span>	0.8%	4482
Asian	23.8%	21.9% <span style="color: red;">●</span>	-1.9%	2622
Socioeconomically Disadvantaged	19.4%	19.6% <span style="color: green;">●</span>	0.2%	11576
Pacific Islander	15.4%	18.0% <span style="color: green;">●</span>	2.6%	122
Students with Disabilities	10.3%	11.7% <span style="color: green;">●</span>	1.4%	2603
African American	9.5%	10.5% <span style="color: green;">●</span>	1.0%	987
Foster Youth	5.3%	10.3% <span style="color: green;">●</span>	5.0%	39
Homeless	9.1%	8.3% <span style="color: red;">●</span>	-0.8%	888
English Learners	4.2%	4.0% <span style="color: red;">●</span>	-0.2%	3833
Long Term English Learner	2.4%	1.9% <span style="color: red;">●</span>	-0.5%	317

District  
Average

28.8%

### Icon Legend



Increased vs. 2023-24



Decreased vs. 2023-24

17



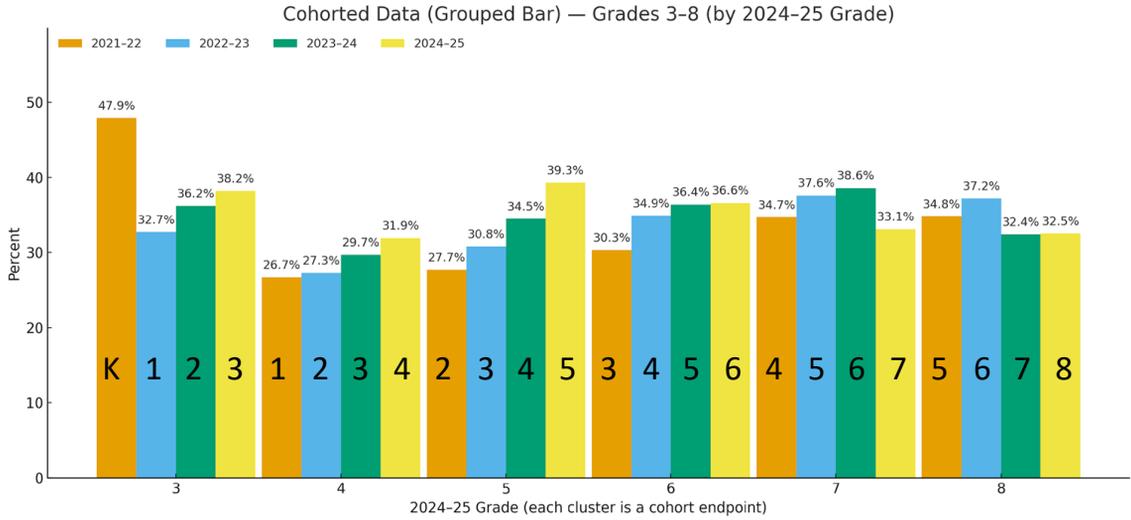
## COHORTED 3-8 i-READY RESULTS

*District Goals: Math*

18

## Math Winter Diagnostic i-Ready: Grade 3-8 (Cohorted) Percent “At” Grade Level

Clusters = 2024–25 grade (cohort endpoint). Bars = year values for that same cohort. Percent labels shown above bars.



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# BOARD QUESTIONS & COMMENTS

20

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** J.2

**MEETING DATE:** 12/16/2025

**SUBJECT: 2024-2025 Audit Report (Ryan) - 7:55 p.m.**

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

Action: The superintendent is recommending that the board accept the 2024-2025 Audit Report as prepared by Crowe LLP (the district's independent auditor).

**RATIONALE/BACKGROUND:**

The 2024-2025 Financial Statement consists of three parts: (1) management's discussion and analysis, (2) the financial statements and (3) required supplementary information.

Crowe, LLP has expressed its opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of San Juan Unified School District as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

**ATTACHMENT(S):**

1. [Audit Report](#)

**BOARD COMMITTEE ACTION/COMMENT:**

Audit Committee: 12/15/2025

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Laura Lilley, Director, Fiscal Services  
Joel Ryan, Chief Financial Officer

**APPROVED BY:** Trent Allen, Acting Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**FINANCIAL STATEMENTS**  
June 30, 2025

SAN JUAN UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENTS  
 WITH SUPPLEMENTARY INFORMATION  
 For the Year Ended June 30, 2025  
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SAN JUAN UNIFIED SCHOOL DISTRICT  
 FINANCIAL STATEMENTS  
 WITH SUPPLEMENTARY INFORMATION  
 For the Year Ended June 30, 2025  
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SAN JUAN UNIFIED SCHOOL DISTRICT  
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WITH SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2025  
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## INDEPENDENT AUDITOR'S REPORT

Audit Committee  
San Juan Unified School District  
Carmichael, California

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Juan Unified School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the San Juan Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the San Juan Unified School District, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the San Juan Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This resulted in a restatement of the beginning governmental activities net position of \$20,097,911. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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(Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Juan Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the San Juan Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Juan Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 10 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 53 to 58 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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(Continued)

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the San Juan Unified School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited"; was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

### **Other Information**

Management is responsible for the other information included in the financial statements. The other information comprises the Organization page but does not include the basic financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2025 on our consideration of the San Juan Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the San Juan Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the San Juan Unified School District's internal control over financial reporting and compliance.



Crowe LLP

Sacramento, California  
December 9, 2025

**San Juan Unified School District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2025**

The management's discussion and analysis of San Juan Unified School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2025. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 75 to 83, the District's financial statements which begin on page 13, and the notes to the financial statements on pages 24.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts: (1) management's discussion and analysis (this section); (2) the financial statements; and (3) required supplementary information. The financial statements include two kinds of statements that present different views of the San Juan Unified School District.

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, report the District's operations and in more detail than the district wide statements.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. The remainder of the management's discussion and analysis highlights the structure and contents of each of the statements.

The district-wide statements report information about the District as a whole. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources as a measure of the District's financial position.

In the district-wide financial statements the District's activities are divided into two categories:

- Governmental activities – Most of the District's basic services are included here, such as regular and special education, transportation, and administration. State support from local control funding formula and categorical apportionments finance most of these activities.
- Business-type activities – The District does not currently have any business type activities.

## Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District has three kinds of funds:

- Governmental Funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- Proprietary Funds - Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements. The District's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Internal service funds (the other kind of proprietary fund) are used to report activities that provide supplies and services for the District's other programs and activities. The District currently has one internal service fund -- the employee self-insurance fund.
- Fiduciary Funds - The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. The District is responsible for ensuring that

the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's ending net position was \$385,897,859 on June 30, 2025, resulting in an increase from the prior fiscal period by \$30,463,801.

### Statement of Net Position

	2025	2024	Variance	% Diff
Current and other assets	654,365,423	708,894,980	(54,529,557)	-8%
Capital assets	1,128,770,705	1,079,958,291	48,812,414	5%
Total Assets	1,783,136,128	1,788,853,271	(5,717,143)	0%
Deferred Outflows	198,259,385	208,633,703	(10,374,318)	
Current liabilities	121,860,849	84,656,855	37,203,994	44%
Long-term liabilities	1,373,658,095	1,461,497,563	(87,839,468)	-6%
Total Liabilities	1,495,518,944	1,546,154,418	(50,635,474)	-3%
Deferred Inflows	99,978,710	95,898,499	4,080,211	
Net assets invested in capital assets, net of related debt	482,798,868	429,998,144	52,800,724	12%
Restricted	293,943,101	330,996,197	(37,053,096)	-11%
Unrestricted	(390,844,110)	(405,560,283)	14,716,173	-4%
Total Net Position	385,897,859	355,434,058	30,463,801	9%

The change in Total Assets is primarily a result of the following:

- Current and other assets include cash, including cash with fiscal agent, receivables, investments, due from (to) other funds, stores inventory and pre-paid expenses. Current assets decreased by \$54,529,557 due to a reduced cash balance and a reduction in receivables as compared to the prior year.
- At the end of fiscal year 2024-25, the District had a total value of \$1,661,758,674 in capital assets. Capital assets include land, buildings, land improvements, equipment and capital projects that are still in progress. Total accumulated depreciation amounted to \$532,987,969. The net capital assets amounted to \$1,128,770,705, an increase of \$48,812,414 from prior year. This is a result of increased capital projects being handled and completed through Measures J, N and P.

Capital Assets

	2025	2024	Variance	% Diff
Land	6,350,107	6,350,107	-	0%
Work in Progress	322,539,141	306,490,347	16,048,794	5%
Land Improvements	91,324,293	86,752,532	4,571,761	5%
Buildings	1,197,634,030	1,123,496,383	74,137,647	7%
Equipment	43,911,103	42,327,941	1,583,162	4%
Capital Assets, cost	1,661,758,674	1,565,417,310	96,341,364	6%
Accumulated Depreciation	(532,987,969)	(485,459,019)	(47,528,950)	10%
Capital Assets, net	1,128,770,705	1,079,958,291	48,812,414	5%

The change in Total Liabilities is primarily a result of the following:

- An increase in current liabilities of \$37,203,994 is attributable to goods and services received prior to June 30, 2025 that had not been paid and unearned revenue. Current liabilities include accounts payable, unearned revenue, interagency balances and unpaid claims and claim adjustment expenses. (See “Statement of Net Position” chart.)
- The District ended the year with a total of \$1,371,462,759 in outstanding financing obligations, including other post-employment benefits (OPEB), compensated absences and net pension liabilities. The decrease in long-term debt of \$87,335,764 is primarily attributed to net pension liabilities and general obligation bonds.

Long-Term Liabilities

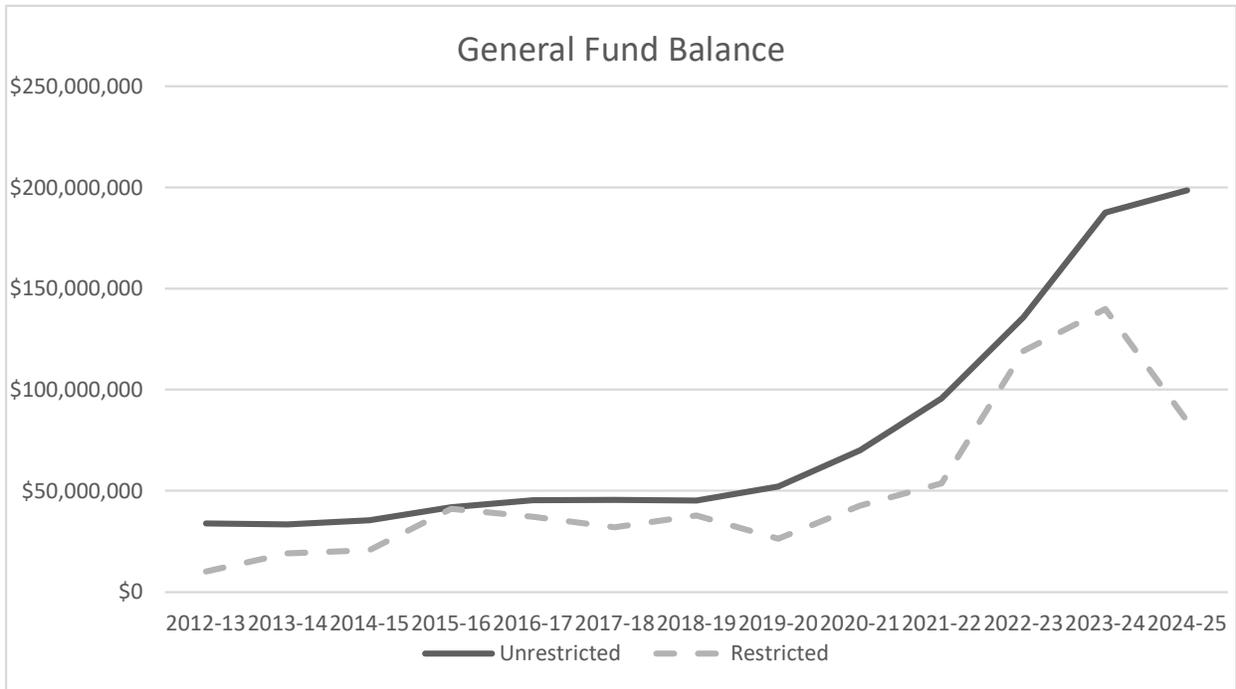
	2025	2024	Variance	% Diff
General Obligation Bonds	674,276,772	733,023,796	(58,747,024)	-8%
Accreted Interest	55,588,148	60,025,936	(4,437,788)	-7%
Premium on Issuance of General Obligation Bonds	35,955,836	42,014,909	(6,059,073)	-14%
Other Postemployment Benefits	117,036,258	116,864,462	171,796	0%
Compensated absences	31,539,745	8,266,420	23,273,325	282%
Net Pension Liability (Asset)	457,066,000	498,603,000	(41,537,000)	-8%
Total Long-Term Liabilities	1,371,462,759	1,458,798,523	(87,335,764)	-6%

## FINANCIAL HIGHLIGHTS

The District's change in net position from prior year before the GASB 101 restatement was \$50,561,712. Total revenues decreased by \$2,305,452 with increases in most categories and the decrease in Operating grants and contributions. Expenditures have a net increase of \$116,932,897 which is primarily due to increased costs of instruction related staffing and instructional materials, increase in student support service expense from pandemic related resources and other one-time funding being spent in the current year.

### Statement of Activities

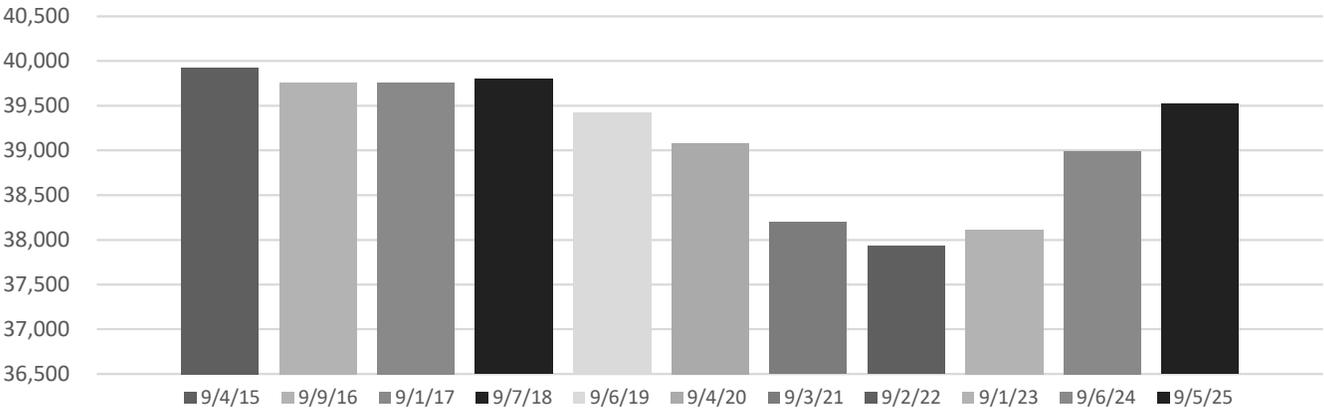
	2025	2024	Variance	% Diff
Program Revenue				
Charges for Services	\$ 10,285,178	\$ 9,715,886	\$ 569,292	6%
Operating Grants & Contributions	238,970,565	293,465,873	(54,495,308)	-19%
Capital Grants & Contributions	25,907,589	319,428	25,588,161	8011%
General Revenue				
Taxes and subventions	248,195,432	237,568,542	10,626,890	4%
Federal and State Aid	354,122,828	334,233,442	19,889,386	6%
Interest and Investment	16,079,204	13,446,073	2,633,131	20%
Interagency Revenues	1,488,329	1,391,090	97,239	100%
Miscellaneous	1,646,166	8,860,409	(7,214,243)	-81%
Total Revenue	<u>\$ 896,695,291</u>	<u>\$ 899,000,743</u>	<u>\$ (2,305,452)</u>	<u>0%</u>
Expenditures				
Instructional Related	\$ 460,209,647	\$ 409,159,384	\$ 51,050,263	12%
Student Support Services	118,524,452	107,534,394	10,990,058	10%
Pupil Services	93,999,200	68,855,272	25,143,928	37%
General Administration	59,104,835	38,238,724	20,866,111	55%
Plant Services	67,230,942	57,864,474	9,366,468	16%
Other Services	9,404,645	8,905,030	499,615	6%
Interest on long-term debt	36,393,831	37,001,735	(607,904)	-2%
Other outgo	1,266,027	1,641,669	(375,642)	-23%
Depreciation	-	-	-	
Total Expenditures	<u>\$ 846,133,579</u>	<u>\$ 729,200,682</u>	<u>\$ 116,932,897</u>	<u>16%</u>
Change in Net Assets				
Before GASB 101 restatement	<u>\$ 50,561,712</u>	<u>\$ 169,800,061</u>	<u>\$ (119,238,349)</u>	<u>-70%</u>



The District’s General Fund overall experienced a decrease of \$44,306,772 in its fund balance with the restricted fund balance decreasing by \$55,378,595. Revenue decreased overall by \$14.6 million which was primarily due to the expiration of restricted COVID relief revenues.

The District also experienced an overall increase in expenditures. There were increases in salaries due to negotiated salary increases, additional training and staffing changes as the District continued to spend the COVID relief funds and other one-time funds to provide additional support and services for students. Expenditures for supplies, services and capital outlay also increased in order to equip students and staff with the resources necessary for expanded instructional support. This included additional summer programs to mitigate student learning loss.

# Enrollment



Enrollment data as of the 3rd week of the school year

The District experienced an increase in student enrollment of approximately 2.3% between fiscal years 2023-24 and 2024-25. Enrollment is projected to increase at a slower pace in the 2025-26 fiscal year, with an expectation that the post-pandemic enrollment gains will not continue.

## FINANCIAL ISSUES

The development of future budgets will be influenced by uncertain external factors such as the State Budget and economy, the priorities of new state leadership, and pension costs. Internal considerations, including employee compensation and staffing levels, must remain aligned with student enrollment. To avoid fiscal distress, San Juan Unified School District must remain vigilant in monitoring all expenditures.

In response to impact of the pandemic, the District has implemented a variety of instructional models and supports to address the academic, social and emotional needs of all students. However, as the one-time state funds used to provide these supports are no longer available, the District will carefully assess which services can be sustained with ongoing resources and make any necessary strategic adjustments to ensure long-term fiscal stability.

## **BASIC FINANCIAL STATEMENTS**

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
June 30, 2025

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and investments (Note 2)	\$ 600,206,501
Receivables	52,616,906
Prepaid expenses	706,791
Stores inventory	835,225
Non-depreciable capital assets (Note 4)	328,889,248
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>799,881,457</u>
Total assets	<u>1,783,136,128</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources - pensions (Notes 8 and 9)	182,324,758
Deferred outflows of resources - OPEB (Notes 10)	12,093,839
Deferred loss on refunding of debt	<u>3,840,788</u>
Total deferred outflows of resources	<u>198,259,385</u>
<b>LIABILITIES</b>	
Accounts payable	114,450,470
Unearned revenue	7,018,020
Interagency balances	70,367
Unpaid claims and claim adjustment expenses (Note 5)	321,992
Long-term liabilities:	
Unpaid claims and claim adjustment expenses, less current portion (Note 5)	2,195,336
Due within one year (Note 6)	89,833,691
Due after one year (Note 6)	<u>1,281,629,068</u>
Total liabilities	<u>1,495,518,944</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources - pensions (Notes 8 and 9)	59,361,000
Deferred inflows of resources - OPEB (Note 10)	<u>40,617,710</u>
Total deferred inflows of resources	<u>99,978,710</u>
<b>NET POSITION</b>	
Net investment in capital assets	482,798,868
Restricted:	
Legally restricted programs	130,701,392
Capital projects	8,678,593
Debt service	96,812,359
Self-insurance	57,750,757
Unrestricted	<u>(390,844,110)</u>
Total net position	<u>\$ 385,897,859</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2025

	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Change in Net Position
					Governmental Activities
Governmental activities:					
Instruction	\$ 460,209,647	\$ 4,150,277	\$ 115,715,379	\$ 25,907,589	\$ (314,436,402)
Instruction-related services:					
Supervision of instruction	68,376,029	154,513	30,712,262	-	(37,509,254)
Instructional library, media and technology	2,134,581	898	92,431	-	(2,041,252)
School site administration	48,013,842	92,254	5,534,451	-	(42,387,137)
Pupil services:					
Home-to-school transportation	22,282,174	14,288	96,789	-	(22,171,097)
Food services	25,588,598	6,323	25,764,030	-	181,755
All other pupil services	46,128,428	153,315	14,392,058	-	(31,583,055)
General administration:					
Data processing	14,377,300	-	-	-	(14,377,300)
All other general administration	44,727,535	111,089	12,531,570	-	(32,084,876)
Plant services	67,230,942	285,677	5,075,897	-	(61,869,368)
Ancillary services	9,340,557	1,528,131	3,059,735	-	(4,752,691)
Community services	23,921	948	4,884	-	(18,089)
Enterprise activities	40,167	1,379	6,876	-	(31,912)
Interest on long-term liabilities	36,393,831	-	-	-	(36,393,831)
Other outgo	1,266,027	3,786,086	25,984,203	-	28,504,262
Total governmental activities	<u>\$ 846,133,579</u>	<u>\$ 10,285,178</u>	<u>\$ 238,970,565</u>	<u>\$ 25,907,589</u>	<u>(570,970,247)</u>

General revenues:

Taxes and subventions:

Taxes levied for general purposes	151,069,766
Taxes levied for debt service	96,919,486
Taxes levied for other specific purposes	206,180
Federal and state aid not restricted to specific purposes	354,122,828
Interest and investment earnings	16,079,204
Interagency revenues	1,488,329
Miscellaneous	1,646,166

Total general revenues 621,531,959

Change in net position 50,561,712

Net position, July 1, 2024 355,434,058

Restatement due to implementation of  
GASB 101 (Note 1) (20,097,911)

Net Position, July 1, 2024, as restated 335,336,147

Net position, June 30, 2025 \$ 385,897,859

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and investments:					
Cash in County Treasury	\$ 321,820,605	\$ 70,940,727	\$ 94,477,499	\$ 36,804,926	\$ 524,043,757
Cash in revolving fund	205,000	-	-	1,024	206,024
Cash on hand and in banks	-	-	-	2,835,454	2,835,454
Cash awaiting deposit	202,423	16,533	-	509,906	728,862
Cash with Fiscal Agent	-	256,199	9,096,958	-	9,353,157
Receivables	36,433,082	1,534,864	1,102,240	12,305,881	51,376,067
Prepaid expenditures	706,791	-	-	-	706,791
Due from other funds	4,128,239	442	-	4,448,952	8,577,633
Stores inventory	111,143	-	-	724,082	835,225
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 363,607,283</u>	<u>\$ 72,748,765</u>	<u>\$ 104,676,697</u>	<u>\$ 57,630,225</u>	<u>\$ 598,662,970</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 73,338,249	\$ 8,697,335	\$ 7,864,338	\$ 1,490,293	\$ 91,390,215
Unearned revenue	6,148,187	-	-	869,833	7,018,020
Due to other funds	1,104,652	3,631,447	-	331,842	5,067,941
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities	<u>80,591,088</u>	<u>12,328,782</u>	<u>7,864,338</u>	<u>2,691,968</u>	<u>103,476,176</u>
Fund balances:					
Nonspendable	1,022,934	-	-	725,106	1,748,040
Restricted	84,441,728	60,419,983	96,812,359	54,213,151	295,887,221
Committed	24,923,491	-	-	-	24,923,491
Assigned	39,669,023	-	-	-	39,669,023
Unassigned	132,959,019	-	-	-	132,959,019
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total fund balances	<u>283,016,195</u>	<u>60,419,983</u>	<u>96,812,359</u>	<u>54,938,257</u>	<u>495,186,794</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total liabilities and fund balances	<u>\$ 363,607,283</u>	<u>\$ 72,748,765</u>	<u>\$ 104,676,697</u>	<u>\$ 57,630,225</u>	<u>\$ 598,662,970</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2025

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Total fund balances - Governmental Funds \$ 495,186,794

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,661,758,674 and the accumulated depreciation is \$532,987,969 (Note 4). 1,128,770,705

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2025 consisted of (Note 6):

General Obligation Bonds	\$ (674,276,772)	
Accreted interest	(55,588,148)	
Unamortized Premium on issuance of General Obligation Bonds	(35,955,836)	
Total OPEB liability (Note 10)	(117,036,258)	
Net pension liability (Notes 8 and 9)	(457,066,000)	
Compensated absences	<u>(31,539,745)</u>	
		(1,371,462,759)

Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding debt. 3,840,788

Internal service funds are included in the government-wide financial statements. 57,750,757

In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 8 and 9).

Deferred outflows of resources relating to pensions	\$ 182,324,758	
Deferred inflows of resources relating to pensions	<u>(59,361,000)</u>	
		122,963,758

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2025

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Unmatured interest on long-term liabilities is recognized in the period incurred. \$ (22,628,313)

In government funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported (Note 10),

Deferred outflows of resources relating to OPEB	12,093,839	
Deferred inflows of resources relating to OPEB	<u>(40,617,710)</u>	
		<u>(28,523,871)</u>
 Total net position - governmental activities		 <u><u>\$ 385,897,859</u></u>

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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
June 30, 2025

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 338,772,574	\$ -	\$ -	\$ 3,349,797	\$ 342,122,371
Local sources	<u>151,085,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,085,004</u>
Total LCFF	<u>489,857,578</u>	<u>-</u>	<u>-</u>	<u>3,349,797</u>	<u>493,207,375</u>
Federal sources	53,200,021	-	-	32,018,476	85,218,497
Other state sources	117,348,321	2,621	661,336	47,695,834	165,708,112
Other local sources	<u>35,598,899</u>	<u>17,949,773</u>	<u>93,173,956</u>	<u>12,715,394</u>	<u>159,438,022</u>
Total revenues	<u>696,004,819</u>	<u>17,952,394</u>	<u>93,835,292</u>	<u>95,779,501</u>	<u>903,572,006</u>
Expenditures:					
Current:					
Certificated salaries	287,581,898	-	-	13,961,166	301,543,064
Classified salaries	117,891,478	1,321,309	-	14,028,718	133,241,505
Employee benefits	201,676,887	658,397	-	15,465,108	217,800,392
Books and supplies	27,990,387	112,164	-	13,338,880	41,441,431
Contract services and operating expenditures	84,508,158	301,619	-	7,854,339	92,664,116
Other outgo	1,266,027	-	-	-	1,266,027
Capital outlay	12,661,367	95,107,037	-	1,575,114	109,343,518
Debt service:					
Principal retirement	-	-	58,747,024	-	58,747,024
Interest	<u>-</u>	<u>-</u>	<u>40,089,460</u>	<u>-</u>	<u>40,089,460</u>
Total expenditures	<u>733,576,202</u>	<u>97,500,526</u>	<u>98,836,484</u>	<u>66,223,325</u>	<u>996,136,537</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(37,571,383)</u>	<u>(79,548,132)</u>	<u>(5,001,192)</u>	<u>29,556,176</u>	<u>(92,564,531)</u>
Other financing (uses) sources					
Transfers in	2,140,485	26,200,914	-	9,647,334	37,988,733
Transfers out	<u>(8,875,874)</u>	<u>-</u>	<u>-</u>	<u>(29,112,859)</u>	<u>(37,988,733)</u>
Total other financing (uses) sources	<u>(6,735,389)</u>	<u>26,200,914</u>	<u>-</u>	<u>(19,465,525)</u>	<u>-</u>
Net change in fund balances	(44,306,772)	(53,347,218)	(5,001,192)	10,090,651	(92,564,531)
Fund balances, July 1, 2024	<u>327,322,967</u>	<u>113,767,201</u>	<u>101,813,551</u>	<u>44,847,606</u>	<u>587,751,325</u>
Fund balances, June 30, 2025	<u>\$ 283,016,195</u>	<u>\$ 60,419,983</u>	<u>\$ 96,812,359</u>	<u>\$ 54,938,257</u>	<u>\$ 495,186,794</u>

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2025

Net change in fund balances - Total Governmental Funds \$ (92,564,531)

Amounts reported for governmental activities in the statement of activities are different because:

Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4). 96,690,689

Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4). (47,843,342)

Proceeds from disposal of capital assets is reported as revenue in governmental fund; only the resulting gain or loss is reported in the statement of activities (Note 4). (34,933)

Repayment of principal on long-term liabilities is an expenditure in the government funds, but decreases the long-term liabilities in the statement of net position (Note 6). 58,747,024

Debt issue premiums are recognized as revenues in the period they are incurred. In government-wide statements, issue premiums are amortized over the life of the debt (Note 6). 6,059,073

Accreted interest on capital appreciation bonds is recognized in the period it is incurred. In governmental funds it is only recognized when it is due (Note 6). 4,437,788

Losses on the refunding of debt are recognized as expenditures in the period they are incurred, In the government-wide statements, they are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding debt. (1,185,803)

Interest on long-term liabilities is recognized in the period incurred, in governmental funds it is recognized when due (5,615,429)

Activities of the internal service fund are reported with governmental activities. 6,950,112

In government funds, pension costs are recognized when employer contributions are made. In statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (Notes 8 and 9): 28,342,219

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2025

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In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made, In the statement of activities, OPEB expenses are recognized on the accrual basis (Note 10).	\$ (245,741)
In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 6).	<u>(3,175,414)</u>
Change in net position of governmental activities	<u>\$ 50,561,712</u>

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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION – PROPRIETARY FUND  
SELF-INSURANCE FUND  
June 30, 2025

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**ASSETS**

Current assets:

Cash in County Treasury	\$	63,039,247
Receivables		1,240,839
Due from other funds		245,708
		64,525,794

Total assets		64,525,794
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**LIABILITIES**

Current liabilities:

Accounts payable		431,942
Due to other funds		3,825,767
Current unpaid claims and claim adjustment expenses (Note 5)		321,992
		4,579,701

Total current liabilities		4,579,701
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Unpaid claims and claim adjustment expenses, less current portion (Note 5)		2,195,336
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Total liabilities		6,775,037
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**NET POSITION**

Restricted for self-insurance activities	\$	57,750,757
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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF CHANGE IN NET POSITION –  
PROPRIETARY FUND  
SELF-INSURANCE FUND  
For the Year Ended June 30, 2025

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Operating revenues:	
Self insurance premiums	\$ 27,137,602
Other local revenue	<u>990,063</u>
Total operating revenues	<u>28,127,665</u>
Operating expenses:	
Classified salaries	444,193
Employee benefits	370,447
Books and supplies	10,497
Contract services	<u>22,820,494</u>
Total operating expense	<u>23,645,631</u>
Operating income	4,482,034
Non-operating revenue:	
Interest income	<u>2,468,078</u>
Change in net position	6,950,112
Total net position, July 1, 2024	<u>50,800,645</u>
Total net position, June 30, 2025	<u><u>\$ 57,750,757</u></u>

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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS – PROPRIETARY FUND  
SELF-INSURANCE FUND  
For the Year Ended June 30, 2025

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Cash flows from operating activities:	
Cash received from self-insurance premiums	\$ 25,877,089
Cash received from other state and local sources	990,063
Cash paid for contract services	(23,390,306)
Cash paid for employee benefits	(370,447)
Cash paid for salaries	(444,193)
Cash paid for other expenses	<u>(10,497)</u>
Net cash provided by operating activities	<u>2,651,709</u>
Cash flows provided by investing activities:	
Interest income received	<u>2,468,078</u>
Increase in cash and investments	5,119,787
Cash and investments, July 1, 2024	<u>57,919,460</u>
Cash and investments, June 30, 2025	<u>\$ 63,039,247</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	<u>\$ 4,482,034</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in:	
Receivables	109,104
Amount due from other funds	4,559,552
(Decrease) in:	
Accounts payable	(2,303,360)
Amount due to other funds	(3,625,809)
Unpaid claims and claim adjustment expenses	<u>(569,812)</u>
Total adjustments	<u>(1,830,325)</u>
Net cash provided by operating activities	<u>\$ 2,651,709</u>

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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS  
June 30, 2025

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	Special Education Pass- Through <u>Fund</u>
<b>ASSETS</b>	
Accounts Receivable	\$ 223
Due from other funds	<u>70,367</u>
Total assets	<u>70,590</u>
<b>LIABILITIES</b>	
Accounts payable	<u>70,590</u>
<b>NET POSITION</b>	
Total net position	<u><u>\$ -</u></u>

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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS  
For the Year Ended June 30, 2025

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	Special Education Pass- Through <u>Fund</u>
Revenues	\$ <u>806,258</u>
Expenditures	<u>806,448</u>
Change in net position	(190)
Net Position, July 1, 2024	<u>190</u>
Net Position, June 30, 2025	<u><u>\$ -</u></u>

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See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

San Juan Unified School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in the San Juan Unified School District. The Board is not included in any other governmental “reporting entity” as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Basis of Presentation - Financial Statements: The basic financial statements include a Management’s Discussion and Analysis section providing an analysis of the District’s overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District’s activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

*Program revenues*: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District’s taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District’s general revenues.

*Allocation of indirect expenses*: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified and is included in the direct expense of each function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**A - Major Funds**

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of major capital facilities by the District.

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for the payment of principal and interest related to the General Obligation Bonds.

**B - Other Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This includes the Student Activity, the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Capital Projects Funds are used to account for resources used for the acquisition or construction of major capital facilities by the District. This includes the Capital Facilities and the County School Facilities Funds.

The Self-Insurance Fund is an internal service fund which is used to account for the District's workers' compensation claims, employee vision and dental benefits.

The Special Education Pass-Through Fund is a Custodial Fund used by the District to account for Special Education pass-through funds.

**Basis of Accounting:** Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

**Accrual:** Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**Modified Accrual:** The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

**Budgets and Budgetary Accounting:** By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2025.

Stores Inventory: Stores inventory in the General and Cafeteria Funds consists mainly of consumable supplies held for future use and are valued at actual cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools and offices.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$15,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized deferred loss on refunding resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt. Additionally, the District has recognized a deferred outflow of resources related to the recognition of the net pension liability and total OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the net pension liability and total OPEB liability reported which is in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in aggregate:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 113,105,229	\$ 69,219,529	\$ 182,324,758
Deferred inflows of resources	\$ 52,561,000	\$ 6,800,000	\$ 59,361,000
Net pension liability	\$ 254,506,000	\$ 202,560,000	\$ 457,066,000
Pension expense	\$ 36,990,104	\$ 35,937,451	\$ 72,927,555

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Compensated Absences: Compensated absence benefits in the amount of \$31,539,745 are recorded as a long-term liability of the District. The liability represents earned but unused vacation and other leave balances which are more likely than not to be paid or used. In accordance with the provisions of both STRP and PERF B, when an employee retires, all unused sick leave is added to the creditable service period for the calculation of the employee's retirement benefits.

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements. Net amounts due between governmental and fiduciary funds are classified as interagency balances.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1 - Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2- Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for payment of the self-insured claims. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

3 - Unrestricted Net Position - All other net position that does not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

B - Restricted Fund Balance:

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide statements.

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2025, the District had \$24,923,491 in committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances.

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2025, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sacramento bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncements: In June 2022, the GASB issued GASB Statement No. 101, *Compensated Absences*, and made effective for fiscal years beginning after December 15, 2023. GASB Statement No. 101 requires recognition of a liability for leave when earned if it is attributable to services already rendered and is expected to be paid. The liability includes vacation, sick leave, and other forms of paid time off that accumulate and vest or are expected to be used in future periods. Based on the implementation of GASB Statement No. 101, the District restated its beginning net position of governmental activities and beginning long-term liabilities for a total of \$20,097,911.

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments at June 30, 2025 consisted of the following:

	<u>Governmental Activities</u>
Pooled Funds:	
Cash in County Treasury	\$ 587,083,004
Cash awaiting deposit	728,862
Deposits:	
Cash in revolving fund	206,024
Cash on hand and in banks	2,835,454
Cash with Fiscal Agent:	
Restricted for capital projects and debt repayment	9,353,157
Total	\$ 600,206,501

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 2 – CASH AND INVESTMENTS (Continued)**

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Sacramento County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2025, the carrying amount of the District's accounts was \$3,041,478 and the bank balance was \$2,664,343, of which \$2,414,343 was uninsured.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for capital projects and repayment of General Obligation Bonds. The District holds their funds with the Sacramento County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2025, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2025, the District had no concentration of credit risk.

**NOTE 3 – INTERFUND TRANSACTIONS**

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers, except for the Self-Insurance Fund activity which is recorded as income and expenditures of the Self-Insurance Fund and the General Fund, respectively. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds. Net amounts due between governmental and fiduciary funds are classified as due to fiduciary.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

**NOTE 3 – INTERFUND TRANSACTIONS (Continued)**

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2025 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 4,128,239	\$ 1,104,652
Building	442	3,631,447
Non-Major Funds:		
Charter Schools	154,600	41,887
Adult Education	-	107,223
Child Development	4,224,456	169,960
Cafeteria	69,896	12,772
Self-Insurance Fund	245,708	3,825,767
Special Education Pass-Through	70,367	-
Totals	\$ 8,893,708	\$ 8,893,708

Transfers: Transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2024-25 fiscal year were as follows:

Transfer from the General Fund to the Child Development Fund for various program student revenue.	\$ 5,443,877
Transfer from the General Fund to the Cafeteria Fund for nutrition services.	1,431,997
Transfer from the General Fund to the Deferred Maintenance Fund for the deferred maintenance transfer.	2,000,000
Transfer from the Charter Schools Fund to the Building Fund for Choices Charter facilities lease and utilities.	294,825
Transfer from the County School Facilities Fund to the Building Fund for OPSC reimbursement	25,906,089
Transfer from the Child Development Fund to the Cafeteria Fund for Nutrition services.	771,460
Transfer from the County School Facilities Fund to the General Fund for induction fees.	1,500
Transfer from the Adult Education Fund to the General Fund for indirect costs.	107,223
Transfer from the Child Development Fund to the General Fund for indirect costs.	1,325,134
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	8,060
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	698,568
	\$ 37,988,733

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

**NOTE 4 – CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2025 is shown below:

	Balance July 1, <u>2024</u>	Transfers and <u>Additions</u>	Transfers and <u>Deletions</u>	Balance June 30, <u>2025</u>
Non-depreciable:				
Land	\$ 6,350,107	\$ -	\$ -	\$ 6,350,107
Work-in-process	306,490,347	96,690,689	80,641,895	322,539,141
Depreciable:				
Buildings	1,123,496,383	74,137,647	-	1,197,634,030
Improvement of sites	86,752,532	4,571,761	-	91,324,293
Equipment	<u>42,327,941</u>	<u>1,932,487</u>	<u>349,325</u>	<u>43,911,103</u>
Totals, at cost	<u>1,565,417,310</u>	<u>177,332,584</u>	<u>80,991,220</u>	<u>1,661,758,674</u>
Less accumulated depreciation:				
Buildings	(417,163,600)	(41,240,003)	-	(458,403,603)
Improvement of sites	(45,412,639)	(3,890,766)	-	(49,303,405)
Equipment	<u>(22,882,780)</u>	<u>(2,712,573)</u>	<u>314,392</u>	<u>(25,280,961)</u>
Total accumulated depreciation	<u>(485,459,019)</u>	<u>(47,843,342)</u>	<u>314,392</u>	<u>(532,987,969)</u>
Governmental activities capital assets, net	<u>\$ 1,079,958,291</u>	<u>\$ 129,489,242</u>	<u>\$ 80,676,828</u>	<u>\$ 1,128,770,705</u>

Depreciation expense was charged to governmental activities for the year ended June 30, 2025 as follows:

Instruction	\$ 45,130,770
Instructional Library, Media and Technology	135,955
Home- to- school transportation	1,017,934
Food services	49,006
All other pupil services	15,377
All other general administration	582,987
Centralized data processing	241,893
Plant services	<u>669,420</u>
Total depreciation expense	<u>\$ 47,843,342</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 5 – SELF-INSURANCE**

The District has established a self-insurance fund to account for the risk of loss for workers' compensation, employee vision benefits and employee dental benefits. Settled claims resulting from these risks have not exceeded coverage in any of the past five fiscal years. There has been no reduction in insurance coverage from the previous year.

The Self-Insurance Fund provides coverage up to statutory limits for each workers' compensation claim. Beginning July 1, 1996 up to June 30, 2001 the District was fully insured for workers' compensation losses with Firemans' Fund. On July 1, 2001, the District returned to a self-insured program. This program provides coverage up to \$750,000 per occurrence. The District has coverage for claims in excess of this amount through Safety National Casualty Corporation. All other benefits covered by the Self-Insurance Fund are fully insured with no excess coverage purchased.

The workers' compensation claims liability of \$2,318,000 is based on an actuarial study as of June 30, 2025 discounted at 0.5%. The Dental and Vision claims liabilities of \$190,041 and \$9,287, respectively are calculated based on an incremental lag factor methodology. Changes in the Fund's claims liability for the years ended June 30, 2025 and 2024 were as follows:

	<u>Workers'</u> <u>Compensation</u>	<u>Dental</u>	<u>Vision</u>	<u>Total</u>
Claims Liability at, June 30, 2023	\$ 9,878,000	\$ 208,078	\$ 9,686	\$ 10,095,764
Incurred claims	(6,669,756)	3,992,014	194,812	(2,482,930)
Claims payments	<u>(321,244)</u>	<u>(4,009,374)</u>	<u>(195,076)</u>	<u>(4,525,694)</u>
Claims Liability at, June 30, 2024	2,887,000	190,718	9,422	3,087,140
Incurred claims	(533,000)	3,960,098	181,268	3,608,366
Claims payments	<u>(36,000)</u>	<u>(3,960,775)</u>	<u>(181,403)</u>	<u>(4,178,178)</u>
Claims Liability at, June 30, 2025	<u>\$ 2,318,000</u>	<u>\$ 190,041</u>	<u>\$ 9,287</u>	<u>\$ 2,517,328</u>

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

**NOTE 6 – LONG-TERM LIABILITIES**

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2025 follows:

<u>Series</u>	<u>Interest Rate %</u>	<u>Original Maturity</u>	<u>Outstanding July 1, 2024</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2025</u>
Series 1999	4.38-5.70%	2025	\$ 444,138	\$ -	\$ 444,138	\$ -
Series 2000	4.375-6.250%	2026	757,132	-	387,858	369,274
Series 2001B	4.2-5.125%	2027	8,811,679	-	2,951,861	5,859,818
Series 2003A and 2003B	1-5.8%	2029	13,540,915	-	663,167	12,877,748
Series 2004A	5.52-5.53%	2030	1,794,932	-	-	1,794,932
Series 2011	0.8-5.5%	2026	7,805,000	-	-	7,805,000
Election of 2012, 2017	2-4%	2029	24,160,000	-	4,540,000	19,620,000
Refunding Series 2017	2-3.375%	2027	21,095,000	-	8,400,000	12,695,000
Election of 2012, 2019	3-4%	2032	114,190,000	-	7,500,000	106,690,000
Election of 2016, 2019	4%	2032	23,750,000	-	4,415,000	19,335,000
GO Bonds Election of 2012, Series 2020	0.25-4.00%	2030	22,180,000	-	2,450,000	19,730,000
GO Bonds Election of 2016, Series 2020	0.25-4.00%	2042	123,025,000	-	7,520,000	115,505,000
GO Bonds Election of 2016, Series 2022	2.18-5%	2047	140,535,000	-	3,160,000	137,375,000
GO Bonds Election of 2016, Series 2024	4.00-5.00%	2050	125,000,000	-	-	125,000,000
GO Bonds Refunding 2024	5%	2033	105,935,000	-	16,315,000	89,620,000
			<u>\$ 733,023,796</u>	<u>\$ -</u>	<u>\$ 58,747,024</u>	<u>\$ 674,276,772</u>

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2025 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 70,020,053	\$ 34,446,711	\$ 104,466,764
2027	55,968,535	33,715,481	89,684,016
2028	56,412,205	32,203,190	88,615,395
2029	49,131,376	31,178,195	80,309,571
2030	44,009,603	33,341,924	77,351,527
2031-2035	116,005,000	60,157,496	176,162,496
2036-2040	84,140,000	41,403,425	125,543,425
2041-2045	102,700,000	25,881,688	128,581,688
2046-2050	95,890,000	8,286,600	104,176,600
	<u>\$ 674,276,772</u>	<u>\$ 300,614,710</u>	<u>\$ 974,891,482</u>

In August 1999, the District issued General Obligation Bonds, Election of 1998, Series 1999 totaling \$27,500,197 for the repair of school facilities. These serial bonds with interest rates from 4.38% to 5.70% mature in varying amounts through August 2024. With the issuance of the Refunding Series 2007 General Obligation Bonds in June 2007, \$14,935,000 of the Series 1999 bonds were refunded. As of June 30, 2025, the bonds were full repaid.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 6 – LONG-TERM LIABILITIES** (Continued)

In August 2000, the District issued General Obligation Bonds, Election of 1998, Series 2000 in the amount of \$41,997,786 to renovate, construct and modernize classrooms and school facilities within the District. The bonds mature during succeeding years through August 2025. The bonds were issued at varying interest rates from 4.375% to 6.250%. With the issuance of the Refunding Series 2007 General Obligation Bonds in June 2007, \$31,680,000 of the Series 2000 bonds were refunded.

In August 2002, the District issued General Obligation Bonds, Election of 1998, Series 2001A and 2001B in the amount of \$46,997,897. These bonds mature during succeeding years through August 2026 and were issued at varying interest rates from 4.200% to 5.125%. With the issuance of the 2012 General Obligation Refunding Bonds, Series A in March 2012, the remaining \$2,520,000 of the 2001A Series bonds were refunded.

In July 2003, the District issued General Obligation Bonds, Election of 1998, Series 2003A and 2003B in the amount of \$40,504,105 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2028. The bonds were issued at varying interest rates from 1.0% to 5.8%. With the issuance of the 2012 General Obligation Refunding Bonds, Series A in March 2012, \$9,905,000 of the Series 2003A bonds were refunded.

In August 2004, the District issued General Obligation Bonds, Election of 2002, Series 2004A consisting of current interest bonds totaling \$67,205,000 and capital appreciation bonds totaling \$1,794,931 to build, acquire, construct and furnish school facilities. The capital appreciation bonds carry interest rates of 5.52% and 5.53% and mature in August 2028 and 2029. With the issuance of the 2012 General Obligation Refunding Bonds, Series C in September 2012, \$37,000,000 of Series 2004A General Obligation Bonds were refunded.

In June 2011, the District issued General Obligation Bonds, Election of 2002, Series 2011 in the amount of \$10,600,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through June 2026 and were issued at varying interest rates from 0.8% to 5.5%.

In March 2017, the District issued General Obligation Bonds Election of 2012, Series 2017 in the amount of \$70,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2028. The bonds were issued at an interest rates ranging from 2% to 4%.

In March 2017, the District issued General Obligation Bonds Election of 2002, Refunding Series 2017 in the amount of \$37,890,000 to advance refund a portion of the General Obligation Bonds, Election of 2002, Series 2010 and pay costs of issuance of the Refunding Bonds. The bonds mature during succeeding years through August 2026. The bonds were issued at an interest rates ranging from 2% to 3.375%.

In December 2018, the District issued General Obligation Bonds Election of 2012, Series 2019 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at interest rates ranging from 3% to 4%.

In December 2018, the District issued General Obligation Bonds Election of 2016, Series 2019 in the amount of \$80,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at an interest rate of 4%.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

**NOTE 6 – LONG-TERM LIABILITIES** (Continued)

In October 2020, the District issued General Obligation Bonds Election of 2012, Series 2020 in the amount of \$30,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2029. The bonds were issued at interest rates ranging from 0.25% to 4%.

In October 2020, the District issued General Obligation Bonds Election of 2016, Series 2020 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2041. The bonds were issued at interest rates ranging from 0.25% to 4%.

In April 2022, the District issued General Obligation Bonds Election of 2016, Series 2022 in the amount of \$150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2046. The bonds were issued at interest rates ranging from 2.18% to 5.00%.

In January 2024, the District issued General Obligation Bonds Election of 2016, Series 2024 in the amount of \$125,000,000 to finance renovation, construction and improvement of school facilities. The bonds mature during succeeding years through August 2050. The bonds were issued at interest rates ranging from 4% to 5%.

In January 2024, the District issued 2024 General Obligation Refunding Bonds in the amount of \$105,935,000 to refund the remaining principal on the 2020 General Obligation Refunding Bonds. These amounts have been removed from long-term liabilities. The bonds mature during succeeding years through August 2032. The bonds were issued at an interest rate of 5%.

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2025 is shown below:

	Balance July 1, 2024	Restatement due to GASB 101 Implementation	Restated Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025	Amounts Due Within One Year
<u>Debt:</u>							
General Obligation Bonds	\$ 733,023,796	\$ -	\$ 733,023,796	\$ -	\$ 58,747,024	\$ 674,276,772	\$ 70,020,053
Accreted interest	60,025,936	-	60,025,936	-	4,437,788	55,588,148	5,037,282
Unamortized premium on Issuance of General Obligation Bonds	42,014,909	-	42,014,909	-	6,059,073	35,955,836	4,716,258
<u>Other long-term liabilities:</u>							
Compensated absences	8,266,420	20,097,911	28,364,331	3,175,414	-	31,539,745	10,060,098
Total OPEB liability (Note 10)	116,864,462	-	116,864,462	171,796	-	117,036,258	-
Net pension liability (Notes 8 and 9)	498,603,000	-	498,603,000	-	41,537,000	457,066,000	-
Totals	<u>\$ 1,458,798,523</u>	<u>\$ 20,097,911</u>	<u>\$ 1,478,896,434</u>	<u>\$ 3,347,210</u>	<u>\$ 110,780,885</u>	<u>\$ 1,371,462,759</u>	<u>\$ 89,833,691</u>

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments for net pension liability and OPEB are made from the fund for which the related employee worked.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

**NOTE 7 – FUND BALANCES**

Fund balances, by category, at June 30, 2025 consisted of the following:

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total
<b>Nonspendable:</b>					
Revolving cash fund	\$ 205,000	\$ -	\$ -	\$ 1,024	\$ 206,024
Stores inventory	111,143	-	-	724,082	835,225
Prepaid expenditures	706,791	-	-	-	706,791
Subtotal nonspendable	<u>1,022,934</u>	<u>-</u>	<u>-</u>	<u>725,106</u>	<u>1,748,040</u>
<b>Restricted:</b>					
Legally restricted programs	84,441,728	-	-	-	84,441,728
Student body activities	-	-	-	2,775,108	2,775,108
Charter school operations	-	-	-	1,292,316	1,292,316
Adult education operations	-	-	-	2,395,972	2,395,972
Child development	-	-	-	13,236,482	13,236,482
Cafeteria operations	-	-	-	21,870,481	21,870,481
Deferred maintenance	-	-	-	3,964,199	3,964,199
Capital projects	-	60,419,983	-	8,678,593	69,098,576
Debt service	-	-	96,812,359	-	96,812,359
Subtotal restricted	<u>84,441,728</u>	<u>60,419,983</u>	<u>96,812,359</u>	<u>54,213,151</u>	<u>295,887,221</u>
<b>Committed:</b>					
Bus replacement plan	7,161,075	-	-	-	7,161,075
Technology device refresh and enhancements	7,568,664	-	-	-	7,568,664
Carryover of unspent Supplemental grants	193,752	-	-	-	193,752
Textbook adoptions	10,000,000	-	-	-	10,000,000
Subtotal committed	<u>24,923,491</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,923,491</u>
<b>Assigned:</b>					
ERP Implementation	699,416	-	-	-	699,416
Contingency for federal funds	10,000,000	-	-	-	10,000,000
Support for new comer students	1,000,000	-	-	-	1,000,000
Extension of Learning Recovery Emergency Block Grant actions	25,384,007	-	-	-	25,384,007
Additional Unspent Supplemental	2,585,600	-	-	-	2,585,600
Subtotal assigned	<u>39,669,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,669,023</u>
<b>Unassigned:</b>					
Designated for economic uncertainty	14,806,261	-	-	-	14,806,261
Undesignated	118,152,758	-	-	-	118,152,758
Subtotal unassigned	<u>132,959,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,959,019</u>
Total fund balances	<u>\$ 283,016,195</u>	<u>\$ 60,419,983</u>	<u>\$ 96,812,359</u>	<u>\$ 54,938,257</u>	<u>\$ 495,186,794</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN**

*General Information about the State Teachers’ Retirement Plan*

Plan Description: Employees of the District performing creditable services are provided with pensions through the State Teachers’ Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers’ Retirement System (CalSTRS). Teachers’ Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan with CalSTRS as the administrator. The benefit terms of the plan may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at CalSTRS’ website.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members’ final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

*CalSTRS 2% at 60* - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to a factor of 2.0% of final compensation multiplied by the number of years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to a maximum of 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of 0.2% to the age factor, up to the 2.4% maximum.

CalSTRS calculates retirement benefits based on one-year final compensation for members with 25 or more years of credited service, or for classroom teachers with fewer than 25 years of credited service if the employer entered into, extended, renewed or amended an agreement prior to January 1, 2014, to elect to pay the additional benefit cost for all of its classroom teachers. One-year final compensation is the member’s highest average annual compensation earnable for 12 consecutive months based on the creditable compensation that the member could earn in a school year while employed on a full-time basis. For most members with fewer than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months based on the creditable compensation that the member could earn in a school year while employed on a full-time basis.

*CalSTRS 2% at 62* - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4% at age 65 or older.

All CalSTRS 2% at 62 members’ final compensation is based on their highest average annual compensation earnable for 36 consecutive months based on the creditable compensation that the member could earn in a school year while employed on a full-time basis.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN** (Continued)

Contributions: Required member, employer and State contribution rates are set by the California Legislature and the Governor and detailed in Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by 2046.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 10.250% of applicable member earnings for fiscal year 2023-24.

Under CalSTRS 2% at 62, members pay 9% toward the normal cost and an additional 1.205% as per the CalSTRS Funding Plan for a total member contribution rate of 10.205%. The contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1% annually. Based on the June 30, 2023, actuarial valuation adopted by the CalSTRS Board in May 2024, the increase in normal cost was less than 1%. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2024.

*Employers* – Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046.

The CalSTRS Funding Plan authorizes the CalSTRS Board to adjust the employer supplemental contribution rate up or down by a maximum of 1% annually for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2024, the CalSTRS Board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year June 30, 2025 for a total employer contribution rate of 19.10%.

The CalSTRS employer contribution rates effective for fiscal year 2024-25 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Total</u>
July 1, 2024	8.250%	10.850%	19.100%
July 1, 2025 to			
June 30, 2046	8.250%	(1)	(1)
July 1, 2046	8.250%	AB1469 rate increase ends for 2046-47 and beyond	

(1) The CalSTRS Funding Plan authorizes the Board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The District contributed \$51,745,229 to the STRP during the fiscal year ended June 30, 2025.

*State* – The State is required to contribute 10.828% of the members' creditable compensation from the two fiscal years prior.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN** (Continued)

The State is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the State also has a supplemental contribution rate, which the Board can increase by no more than 0.5% each fiscal year to help eliminate the State’s share of the CalSTRS unfunded actuarial obligation by 2046. In May 2024, the CalSTRS Board voted to keep the State supplemental contribution rate at 6.311% for fiscal year 2024–25.

The total State contribution rate also includes a portion to fund the Supplemental Benefit Maintenance Account (SBMA), which provides inflation protection to CalSTRS members whose current purchasing power has fallen below 85% of the purchasing power of their initial benefit. The SBMA is funded through a continuous appropriation from the State’s General Fund in an amount equal to 2.5% of the total creditable compensation of the fiscal year ended in the immediately preceding calendar year, reduced by \$72.0 million, pursuant to Education Code section 22954.

The CalSTRS State contribution rates effective for fiscal year 2024-25 and beyond are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding<sup>(1)</sup></u>	<u>Total</u>
July 01, 2024	2.017%	6.311%	2.50%	10.828%
July 01, 2025 to				
June 30, 2046	2.017%	(1)	2.50%	(1)
July 01, 2046	2.017%	(2)	2.50%	(2)

- (1) The CalSTRS Board has limited authority to adjust the State contribution rate annually through June 2046 to eliminate the remaining unfunded actuarial obligation. The CalSTRS Board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (2) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of the net pension liability	\$ 254,506,000
State’s proportionate share of the net pension liability associated with the District	<u>116,770,000</u>
Total	<u>\$ 371,276,000</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN** (Continued)

The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, updated and rolled forward to June 30, 2024. The District’s proportion of the net pension liability was based on the District’s share of contributions to the STRP relative to the contributions of all participating contributing employers and the State. At June 30, 2025, the District’s proportion was 0.379%, which was an increase of 0.005% from its proportion at June 30, 2024.

For the year ended June 30, 2025, the District recognized pension expense of \$36,990,104 and revenue of \$15,930,015 for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 28,788,000	\$ 11,129,000
Changes of assumptions	1,114,000	17,382,000
Net differences between projected and actual earnings on investments	-	1,027,000
Changes in proportion and differences between District contributions and proportionate share of contributions	31,458,000	23,023,000
Contributions made subsequent to measurement date	<u>51,745,229</u>	<u>-</u>
Total	<u>\$ 113,105,229</u>	<u>\$ 52,561,000</u>

\$51,745,229 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2026	\$ (22,381,050)
2027	\$ 19,775,950
2028	\$ 113,950
2029	\$ 5,533,950
2030	\$ 6,480,700
2031	\$ (724,500)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2024 measurement date. Deferred outflows and deferred inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)**

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to the actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. The actuarial valuation as of June 30, 2023 used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2023
Experience Study	July 1, 2007 through June 30, 2022
Actuarial Cost Method	Entry age actuarial cost method
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% purchasing power level for DB

Discount Rate: The discount rate used to measure the total pension liability was 7.10%, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per the CalSTRS Funding Plan. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments, and administrative expense occur midyear.

Based on those assumptions, the STRP’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was calculated using a building-block approach. This method involves developing best-estimate ranges of 20- to 30-year geometrically linked expected future real rates of return for each major asset class. These expected returns are net of pension plan investment expenses and inflation. The best estimate ranges were created using capital market assumptions provided by CalSTRS investment staff and investment consultants.

The actuarial investment rate of return assumption was adopted by the CalSTRS Board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS independent consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. The assumed asset allocation and best estimates of the expected rates of return for each major asset class/strategy as of June 30, 2024, are summarized in the following table:

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

**NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)**

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	38.0%	5.25%
Real Estate	15.0	4.05
Private Equity	14.0	6.75
Fixed Income	14.0	2.45
Risk Mitigating Strategies	10.0	2.25
Inflation Sensitive	7.0	3.65
Cash / Liquidity	2.0	0.05

\* 20- to 30-year geometric average

Mortality: CalSTRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP–2021 Ultimate Projection Scale issued by the Society of Actuaries.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10%) or 1-percentage-point higher (8.10%) than the current rate:

	1% Decrease <u>(6.10%)</u>	Current Discount Rate <u>(7.10%)</u>	1% Increase <u>(8.10%)</u>
District’s proportionate share of the net pension liability	<u>\$ 452,684,000</u>	<u>\$ 254,506,000</u>	<u>\$ 89,020,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS annual comprehensive financial report available at the CalSTRS website.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B**

*General Information about the Public Employer’s Retirement Fund B*

Plan Description: The schools’ cost-sharing multiple-employer defined benefit pension plan Public Employer’s Retirement Fund B (PERF B) is administered by the California Public Employees’ Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at CalPERS’ website.

Benefits Provided: The benefits for the defined benefit plan are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service. All non-state Second Tier members are eligible to receive cost-of-living adjustments (COLA) up to a maximum of 2% compounded annually (up to 5% maximum as a contract option for retired members of local agencies). State Second Tier members are eligible for a COLA of 3 percent fixed compounded annually.

Contributions: The benefits for the defined benefit pension plan are funded by contributions from members, employers, non-employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. In some circumstances, contributions are made by the employer to satisfy member contribution requirements. Member and employer contribution rates are determined by periodic actuarial valuations or by State statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Non-employer contributions are not expected each year, but when provided they are accrued for.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

The Public Employees’ Pension Reform Act of 2013 (PEPRA) became effective in January 2013, and changed how benefits are applied as well as placed compensation limits on certain members as listed below. Members which do not fall into the definitions below, are generally be considered “classic” members in PERF B:

- Members joining on or after January 1, 2013, with no prior membership in another California public retirement system.
- Members joining before January 1, 2013, who are hired by a different CalPERS employer after January 1, 2013, and have a break in service greater than six months.
- Members joining on or after January 1, 2013, who are ineligible for reciprocity with another California public retirement system.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2025 were as follows:

*Members* - The classic member contribution rate was 7.0% of applicable member earnings for fiscal year 2024-25. The PEPRA member contribution rate was 8.0% of applicable member earnings for fiscal year 2024-25.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

*Employers* - The employer contribution rate was 27.05% of applicable member earnings for fiscal year 2024-25.

The District contributed \$33,594,529 to the plan for the fiscal year ended June 30, 2025.

*Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources*

*Related to Pensions*

At June 30, 2025, the District reported a liability of \$202,560,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, updated and rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the District's share of contributions to the PERF B plan relative to the contributions of all participating school districts. At June 30, 2025 the District's proportion was 0.567%, which was a decrease of 0.024% from its proportion at June 30, 2024.

For the year ended June 30, 2025, the District recognized pension expense of \$35,937,451. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 16,982,000	\$ 1,450,000
Changes of assumptions	4,477,000	-
Net differences between projected and actual earnings on investments	7,868,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,298,000	5,350,000
Contributions made subsequent to measurement date	<u>33,594,529</u>	<u>-</u>
Total	<u>\$ 69,219,529</u>	<u>\$ 6,800,000</u>

\$33,594,529 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2026	\$ 12,004,500
2027	\$ 18,872,500
2028	\$ 437,500
2029	\$ (2,489,500)

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the expected average remaining service life of plan members, which was 3.9 years in the June 30, 2024 measurement. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to the actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. The actuarial valuation as of June 30, 2023 used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2023
Experience Study	June 30, 2000 through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.30% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 80% of scale MP2020. For more details on this table, please refer to the 2021 experience study report.

All other actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Expected Real Rates of Return Years 1-10<sup>(1, 2)</sup></u>
Global Equity – cap-weighted	30.00%	4.54%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	.27%
Mortgage-backed Securities	5.00%	.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

(1) An expected inflation rate of 2.30% used for this period  
 (2) Figures are based on the 2021-22 CalPERS Asset Liability Management Study

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

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**NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS considered long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	1% Decrease <u>(5.90%)</u>	Current Discount Rate (6.90%)	1% Increase <u>(7.90%)</u>
District’s proportionate share of the net pension liability	<u>\$ 300,904,000</u>	<u>\$ 202,560,000</u>	<u>\$ 121,319,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

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**NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS**

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides post-employment health care benefits (medical and dental) under a single employer defined benefit OPEB plan to all certificated, management and confidential employees who are eligible to retire from the District and have completed a minimum of 5 years of employment with the District. The plan does not issue separate financial statements. Health care benefits are provided for supervisory employees who are eligible to retire under a single employer defined benefit OPEB plan and have completed a minimum of 10 years of employment with the District. Health care benefits are provided to classified and transportation employees, who have reached the age of 55, are eligible to retire under a single employer defined benefit OPEB plan and have completed a minimum of 10 years of employment with the District. Health care benefits are provided to these employees until they have attained the age of 65. As of June 30, 2025 the District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District's Total OPEB Liability.

The District's Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The District's Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due.

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2025:

	<u>Number of Participants</u>	
	<u>District</u>	<u>Charter</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	432	1
Active employees	4,558	2
	4,990	3

Benefits Provided: The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All salaried employees of the District are eligible to receive postemployment health care benefits. Hourly employees (i.e. non-salaried with variable work hours) are not eligible to receive postemployment health care benefits.

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the District are required to contribute 100 percent of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The District's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the District were \$5,899,251 for the year ended June 30, 2025. Employees are not required to contribute to the OPEB plan.

*Total OPEB Liability*

The District's Total OPEB liability was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2024.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

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**NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Actuarial Assumptions: The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Actuarial Value of Assets</u>	Market Value
<u>Mortality Rate</u>	CalPERS 2021 Experience Study
<u>Discount Rate</u>	3.93% based on the Fidelity 20 Year AA Municipal Bond maturity yield index.
<u>Retirement Rate</u>	Retirement rates match rates developed in the most recent experience studies for CalPERS (2021) and CalSTRS (2024)
<u>Inflation Rate</u>	2.50% per year
<u>Salary Increases</u>	3.00% per year
<u>Healthcare Trend Rate</u>	6.00% per year

Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at June 30, 2024	\$ 116,864,462
Changes for the year:	
Service cost	6,747,237
Interest	4,655,063
Differences between actual and expected experience	-
Changes in assumptions	(5,202,070)
Benefit payments	<u>(6,028,434)</u>
Net change	<u>171,796</u>
Balance, at June 30, 2025	<u>\$ 117,036,258</u>

The changes in assumptions include a change in the discount rate from 3.86 percent in the prior valuation, to 3.93 percent in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2025 which had a significant effect on the District's Total OPEB Liability.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the District, as well as what the District's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease <u>(2.93%)</u>	Current Discount Rate <u>(3.93%)</u>	1% Increase <u>(4.93%)</u>
Total OPEB Liability	\$ 124,949,552	\$ 117,036,258	\$ 109,509,908

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Total OPEB Liability of the District, as well as what the District's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease <u>(5.0%)</u>	Healthcare Cost Trend Rates Rate <u>(6.0%)</u>	1% Increase <u>(7.0%)</u>
Total OPEB Liability	\$ 105,878,999	\$ 117,036,258	\$ 129,990,948

*OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB -* For the year ended June 30, 2025, the District recognized OPEB expense of \$6,144,992. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	5,677,359	23,485,007
Net differences between projected and actual earnings on investments	517,229	17,132,703
Contributions made subsequent to measurement date	<u>5,899,251</u>	<u>-</u>
Total	<u>\$ 12,093,839</u>	<u>\$ 40,617,710</u>

\$5,899,251 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2025

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**NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Year Ending June 30,	
2026	\$ (5,247,145)
2027	\$ (5,232,324)
2028	\$ (4,659,828)
2029	\$ (4,364,302)
2030	\$ (3,620,612)
Thereafter	\$ (11,298,911)

The effect of changes in assumptions are amortized over a closed period of 10 years as of the June 30, 2024 measurement date.

**NOTE 11 – JOINT POWERS AGREEMENT**

The District is a member with other school districts of a Joint Powers Authority (JPA), Schools Insurance Authority (SIA), Education Technology Joint Powers Authority (ETJPA), Sourcewell Staples Minnesota, and School Project for Utility Rate Reduction for the operation of a common risk management and insurance program for property and liability coverage. The Joint Powers Agreement with SIA provides that SIA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$100,000 and \$750,000 for each insured event for property and liability, respectively. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage in the prior year.

The following is a summary of financial information for Schools Insurance Authority at June 30, 2024 (the most recent information available):

Total assets	\$ 250,309,753
Deferred outflows	\$ 6,108,804
Total liabilities	\$ 129,302,201
Deferred inflows	\$ 1,382,000
Net position	\$ 125,734,356
Total revenues	\$ 112,583,784
Total expenses	\$ 106,491,312

The following is a summary of financial information for Education Technology Joint Powers Authority at June 30, 2024 (the most recent information available):

Total assets	\$ 454,209
Total liabilities	\$ 329,161
Net position	\$ 125,048
Total revenues	\$ 347,232
Total expenses	\$ 285,014

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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**NOTE 11 – JOINT POWERS AGREEMENT (Continued)**

The following is a summary of financial information for Sourcewell Staples Minnesota at June 30, 2024 (the most recent information available):

Total assets	\$ 145,099,481
Deferred outflows	\$ 10,889,089
Total liabilities	\$ 32,726,075
Deferred inflows	\$ 7,926,630
Net position	\$ 115,335,865
Total revenues	\$ 124,465,179
Total expenses	\$ 86,550,409

The following is a summary of financial information for School Project for Utility Rate Reduction at June 30, 2024 (the most recent information available):

Total assets	\$ 27,962,068
Total liabilities	\$ 16,606,062
Net position	\$ 11,356,006
Total revenues	\$ 3,515,140
Total expenses	\$ 65,500

Each member of the JPA has an ongoing financial responsibility in the event of the JPA's total liabilities exceed its total assets.

The relationship between San Juan Unified School District and the Joint Powers Authority is such that it is not a component unit of the District for financial reporting purposes. Financial statements for the JPA are available from Schools Insurance Authority.

**NOTE 12 – CONTINGENCIES**

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

Also, the District has received state and federal funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

As of June 30, 2025, the District has approximately \$93.7 million in outstanding commitments on ongoing construction contracts.

**NOTE 13 – SUBSEQUENT EVENT**

In August 2025, the District issued Election 2016, Series 2025 General Obligation Bonds totaling \$105,000,000. The proceeds from the bond issuance will be used for the purpose of financing the renovation, construction and improvement of school facilities. The bonds bear an interest rate ranging from 5.00% to 5.25% and mature through August 2044.

**REQUIRED SUPPLEMENTARY INFORMATION**

SAN JUAN UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2025

	Budget		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues:</b>				
Local Control Funding Formula:				
State apportionment	\$ 365,542,605	\$ 374,745,194	\$ 338,772,574	\$ (35,972,620)
Local sources	<u>114,054,739</u>	<u>115,202,364</u>	<u>151,085,004</u>	<u>35,882,640</u>
Total Local Control Funding Formula	<u>479,597,344</u>	<u>489,947,558</u>	<u>489,857,578</u>	<u>(89,980)</u>
Federal sources	49,337,945	54,962,988	53,200,021	(1,762,967)
Other state sources	113,527,316	111,927,241	117,348,321	5,421,080
Other local sources	<u>14,533,550</u>	<u>31,977,064</u>	<u>35,598,899</u>	<u>3,621,835</u>
Total revenues	<u>656,996,155</u>	<u>688,814,851</u>	<u>696,004,819</u>	<u>7,189,968</u>
<b>Expenditures:</b>				
Current:				
Certificated salaries	270,968,941	291,541,432	287,581,898	3,959,534
Classified salaries	111,717,856	120,995,926	117,891,478	3,104,448
Employee benefits	211,585,253	207,581,858	201,676,887	5,904,971
Books and supplies	31,866,527	38,787,993	27,990,387	10,797,606
Contract services and operating expenditures	63,730,838	90,779,980	84,508,158	6,271,822
Other outgo	1,976,913	1,358,097	1,266,027	92,070
Capital outlay	<u>6,154,387</u>	<u>13,747,791</u>	<u>12,661,367</u>	<u>1,086,424</u>
Total expenditures	<u>698,000,715</u>	<u>764,793,077</u>	<u>733,576,202</u>	<u>31,216,875</u>
Deficiency of revenues under expenditures	<u>(41,004,560)</u>	<u>(75,978,226)</u>	<u>(37,571,383)</u>	<u>38,406,843</u>
<b>Other financing sources (uses):</b>				
Transfers in	2,327,745	2,342,335	2,140,485	(201,850)
Transfers out	<u>(6,000,000)</u>	<u>(8,998,788)</u>	<u>(8,875,874)</u>	<u>122,914</u>
Total other financing (uses) sources	<u>(3,672,255)</u>	<u>(6,656,453)</u>	<u>(6,735,389)</u>	<u>(78,936)</u>
Net change in fund balance	(44,676,815)	(82,634,679)	(44,306,772)	38,327,907
Fund balance, July 1, 2024	<u>327,322,967</u>	<u>327,322,967</u>	<u>327,322,967</u>	<u>-</u>
Fund balance, June 30, 2025	<u>\$ 282,646,152</u>	<u>\$ 244,688,288</u>	<u>\$ 283,016,195</u>	<u>\$ 38,327,907</u>

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL  
OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY  
For the Year Ended June 30, 2025

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Total OPEB liability								
Service cost	\$ 8,222,343	\$ 7,637,903	\$ 7,479,653	\$ 7,443,646	\$ 8,677,026	\$ 9,733,598	\$ 6,734,139	\$ 6,747,237
Interest	3,858,622	4,697,188	4,704,410	4,006,726	3,442,719	2,921,516	4,322,773	4,655,063
Differences between actual and expected experience	-	(3,579,711)	-	865,424	-	(16,934,616)	-	-
Change in assumptions	(5,883,410)	(4,655,008)	(8,303,445)	4,857,799	5,030,517	(20,932,012)	(1,312,024)	(5,202,070)
Benefit payments	<u>(5,664,072)</u>	<u>(5,964,429)</u>	<u>(5,894,659)</u>	<u>(5,685,895)</u>	<u>(6,110,611)</u>	<u>(7,016,728)</u>	<u>(6,589,236)</u>	<u>(6,028,434)</u>
Net change in total OPEB liability	533,483	(1,864,057)	(2,014,041)	11,487,700	11,039,651	(32,228,242)	3,155,652	171,796
Total OPEB liability - beginning of year	<u>126,754,316</u>	<u>127,287,799</u>	<u>125,423,742</u>	<u>123,409,701</u>	<u>134,897,401</u>	<u>145,937,052</u>	<u>113,708,810</u>	<u>116,864,462</u>
Total OPEB liability - end of year	<u>\$ 127,287,799</u>	<u>\$ 125,423,742</u>	<u>\$ 123,409,701</u>	<u>\$ 134,897,401</u>	<u>\$ 145,937,052</u>	<u>\$ 113,708,810</u>	<u>\$ 116,864,462</u>	<u>\$ 117,036,258</u>
Covered employee payroll	\$ 278,515,266	\$ 287,698,401	\$ 300,868,065	\$ 299,318,431	\$ 304,111,313	\$ 299,327,181	\$ 344,050,908	\$ 425,401,179
Total OPEB liability as a percentage of covered-employee payroll	45%	44%	41%	44%	48%	38%	34%	28%

This is a 10-year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2025

	State Teachers' Retirement Plan Last 10 Fiscal Years									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
District's proportion of the net pension liability	0.413%	0.397%	0.386%	0.407%	0.377%	0.355%	0.317%	0.342%	0.374%	0.379%
District's proportionate share of the net pension liability	\$277,909,000	\$320,872,000	\$357,172,000	\$373,991,000	\$340,258,000	\$344,255,000	\$144,380,000	\$237,502,000	\$284,800,000	\$254,506,000
State's proportionate share of the net pension liability associated with the district	<u>146,988,000</u>	<u>182,684,000</u>	<u>211,301,000</u>	<u>214,128,000</u>	<u>185,635,000</u>	<u>188,133,000</u>	<u>85,903,000</u>	<u>134,242,000</u>	<u>136,458,000</u>	<u>116,770,000</u>
Total net pension liability	<u>\$424,897,000</u>	<u>\$503,556,000</u>	<u>\$568,473,000</u>	<u>\$588,119,000</u>	<u>\$525,893,000</u>	<u>\$532,388,000</u>	<u>\$230,283,000</u>	<u>\$371,744,000</u>	<u>\$421,258,000</u>	<u>\$371,276,000</u>
District's covered payroll	\$191,597,000	\$197,714,000	\$204,691,000	\$215,487,000	\$206,117,000	\$208,678,000	\$173,548,000	\$195,596,000	\$238,681,000	\$247,084,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	145.05%	162.29%	174.49%	173.56%	165.08%	164.97%	83.19%	121.42%	119.32%	103.00%
Plan fiduciary net position as a percentage of the total pension liability	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	80.62%	83.55%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2025

	Public Employer's Retirement Fund B Last 10 Fiscal Years									
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
District's proportion of the net pension liability	0.605%	0.634%	0.621%	0.609%	0.564%	0.553%	0.528%	0.563%	0.591%	0.567%
District's proportionate share of the net pension liability	\$ 89,144,000	\$125,145,000	\$148,249,000	\$162,464,000	\$164,471,000	\$169,659,000	\$107,451,000	\$193,836,000	\$213,803,000	\$202,560,000
District's covered payroll	\$ 66,954,000	\$ 76,018,000	\$ 78,847,000	\$ 80,829,000	\$ 78,471,000	\$ 79,910,000	\$ 76,131,000	\$ 86,772,000	\$102,773,000	\$112,033,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	133.14%	164.63%	188.02%	201.00%	209.59%	212.31%	141.14%	223.39%	208.03%	180.80%
Plan fiduciary net position as a percentage of the total pension liability	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%	69.96%	72.29%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
 For the Year Ended June 30, 2025

State Teachers' Retirement Plan  
 Last 10 Fiscal Years

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Contractually required contribution	\$ 21,214,764	\$ 26,349,076	\$ 31,094,788	\$ 33,555,853	\$ 35,683,900	\$ 33,147,701	\$ 37,358,851	\$ 45,588,081	\$ 47,193,088	\$ 51,745,229
Contributions in relation to the contractually required contribution	<u>(21,214,764)</u>	<u>(26,349,076)</u>	<u>(31,094,788)</u>	<u>(33,555,853)</u>	<u>(35,683,900)</u>	<u>(33,147,701)</u>	<u>(37,358,851)</u>	<u>(45,588,081)</u>	<u>(47,193,088)</u>	<u>(51,745,229)</u>
Contribution deficiency (excess)	<u>\$ -</u>									
District's covered payroll	\$197,714,000	\$204,691,000	\$215,487,000	\$206,117,000	\$208,678,000	\$173,548,000	\$195,596,000	\$238,681,000	\$247,084,000	\$270,917,000
Contributions as a percentage of covered payroll	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***	16.92%***	19.10%	19.10%

\*This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of the employers pursuant to SB90.

\*\*This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of the employers pursuant to SB90.

\*\*\*This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
 For the Year Ended June 30, 2025

Public Employer's Retirement Fund B  
 Last 10 Fiscal Years

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Contractually required contribution	\$ 9,005,903	\$ 10,950,220	\$ 12,553,571	\$ 14,173,377	\$ 15,758,955	\$ 15,759,182	\$ 19,879,574	\$ 26,073,604	\$ 29,890,451	\$ 33,594,529
Contributions in relation to the contractually required contribution	<u>(9,005,903)</u>	<u>(10,950,220)</u>	<u>(12,553,571)</u>	<u>(14,173,377)</u>	<u>(15,758,955)</u>	<u>(15,759,182)</u>	<u>(19,879,574)</u>	<u>(26,073,604)</u>	<u>(29,890,451)</u>	<u>(33,594,529)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 76,018,000	\$ 78,847,000	\$ 80,829,000	\$ 78,471,000	\$ 79,910,000	\$ 76,131,000	\$ 86,772,000	\$102,773,000	\$112,033,000	\$124,194,000
Contributions as a percentage of covered payroll	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%	26.68%	27.05%

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2025

**NOTE 1 – PURPOSE OF SCHEDULES**

Budgetary Comparison Schedule: The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Total OPEB Liability is presented to illustrate the elements of the District's Total OPEB Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available. The District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District's Total OPEB Liability.

Schedule of the District's Proportionate Share of the Net Pension Liability: The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years.

Schedule of the District's Contributions: The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate used to calculate the District's OPEB liability was 3.13, 2.45, 1.92, 1.92, 3.69, 3.86, and 3.93 percent in the June 30, 2019, 2020, 2021, 2022, 2023, 2024, and 2025 actuarial reports, respectively.

The following are the assumptions for the Public Employer's Retirement Fund B (PERF B) Plan:

Assumption	Measurement Period									
	As of June 30, 2024	As of June 30, 2023	As of June 30, 2022	As of June 30, 2021	As of June 30, 2020	As of June 30, 2019	As of June 30, 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Inflation rate	2.30%	2.30%	2.30%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Discount rate	6.90%	6.90%	6.90%	7.15%	7.15%	7.15%	7.15%	7.65%	7.65%	7.50%

The following are the assumptions for State Teachers' Retirement Plan:

Assumption	Measurement Period									
	As of June 30, 2024	As of June 30, 2023	As of June 30, 2022	As of June 30, 2021	As of June 30, 2020	As of June 30, 2019	As of June 30, 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

**SUPPLEMENTARY INFORMATION**

SAN JUAN UNIFIED SCHOOL DISTRICT  
 COMBINING BALANCE SHEET  
 ALL NON-MAJOR FUNDS  
 June 30, 2025

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Total
<b>ASSETS</b>									
Cash and investments:									
Cash in County Treasury	\$ 241,096	\$ 1,336,225	\$ 2,208,044	\$ 4,863,082	\$ 15,382,204	\$ 4,288,370	\$ 8,485,905	\$ -	\$ 36,804,926
Cash in revolving fund	-	-	-	-	1,024	-	-	-	1,024
Cash on hand and in banks	2,534,012	-	-	-	301,442	-	-	-	2,835,454
Cash awaiting deposit	-	-	-	472,497	30	-	37,379	-	509,906
Receivables	-	55,915	333,753	5,319,967	6,356,632	83,673	155,941	-	12,305,881
Due from other funds	-	154,600	-	4,224,456	69,896	-	-	-	4,448,952
Stores inventory	-	-	-	-	724,082	-	-	-	724,082
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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SAN JUAN UNIFIED SCHOOL DISTRICT  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES  
 ALL NON-MAJOR FUNDS  
 For the Year Ended June 30, 2025

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Total
Revenues:									
Local Control Funding Formula	\$ -	\$ 3,349,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,349,797
Federal sources	-	-	398,195	15,682,532	15,937,749	-	-	-	32,018,476
Other state sources	-	397,990	3,812,998	7,407,349	10,169,908	-	-	25,907,589	47,695,834
Other local sources	3,153,119	84,071	194,982	5,542,365	960,374	184,027	2,596,456	-	12,715,394
<b>Total revenues</b>	<b>3,153,119</b>	<b>3,831,858</b>	<b>4,406,175</b>	<b>28,632,246</b>	<b>27,068,031</b>	<b>184,027</b>	<b>2,596,456</b>	<b>25,907,589</b>	<b>95,779,501</b>
Expenditures:									
Current:									
Certificated salaries	-	1,668,484	1,360,385	10,932,297	-	-	-	-	13,961,166
Classified salaries	-	265,878	454,504	5,959,623	7,346,183	2,530	-	-	14,028,718
Employee benefits	-	1,000,306	903,121	9,267,209	4,294,151	321	-	-	15,465,108
Books and supplies	453,825	56,910	98,049	547,390	12,182,706	-	-	-	13,338,880
Contract services and operating expenditures	2,558,276	417,885	1,542,245	2,208,838	966,775	96,473	63,847	-	7,854,339
Capital outlay	-	-	15,685	-	-	1,559,429	-	-	1,575,114
<b>Total expenditures</b>	<b>3,012,101</b>	<b>3,409,463</b>	<b>4,373,989</b>	<b>28,915,357</b>	<b>24,789,815</b>	<b>1,658,753</b>	<b>63,847</b>	<b>-</b>	<b>66,223,325</b>
Excess (deficiency) of revenues over (under) expenditures	141,018	422,395	32,186	(283,111)	2,278,216	(1,474,726)	2,532,609	25,907,589	29,556,176
Other financing sources (uses):									
Transfers in	-	-	-	5,443,877	2,203,457	2,000,000	-	-	9,647,334
Transfers out	-	(302,885)	(107,223)	(2,096,594)	(698,568)	-	-	(25,907,589)	(29,112,859)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(302,885)</b>	<b>(107,223)</b>	<b>3,347,283</b>	<b>1,504,889</b>	<b>2,000,000</b>	<b>-</b>	<b>(25,907,589)</b>	<b>(19,465,525)</b>
<b>Net change in fund balances</b>	<b>141,018</b>	<b>119,510</b>	<b>(75,037)</b>	<b>3,064,172</b>	<b>3,783,105</b>	<b>525,274</b>	<b>2,532,609</b>	<b>-</b>	<b>10,090,651</b>
Fund balance, July 1, 2024	2,634,090	1,172,806	2,471,009	10,172,310	18,812,482	3,438,925	6,145,984	-	44,847,606
<b>Fund balance, June 30, 2025</b>	<b>\$ 2,775,108</b>	<b>\$ 1,292,316</b>	<b>\$ 2,395,972</b>	<b>\$ 13,236,482</b>	<b>\$ 22,595,587</b>	<b>\$ 3,964,199</b>	<b>\$ 8,678,593</b>	<b>\$ -</b>	<b>\$ 54,938,257</b>

SAN JUAN UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 June 30, 2025

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	<u>Second Period Report</u>	<u>Annual Report</u>
<b>DISTRICT</b>		
Certificate number	7B81E9FF	A6D9022A
Elementary:		
Transitional Kindergarten through Third	11,201	11,207
Fourth through Sixth	8,497	8,478
Seventh and Eighth	<u>5,503</u>	<u>5,471</u>
Subtotal Elementary	<u>25,201</u>	<u>25,156</u>
Secondary:		
Ninth through Twelfth	<u>11,191</u>	<u>11,033</u>
District Totals	<u><u>36,392</u></u>	<u><u>36,189</u></u>
<b>CHARTER SCHOOLS</b>		
Certificate number	9119A838	BAC1F781
Choices (Nonclassroom-Based):		
Fourth through Sixth	19	21
Seventh and Eighth	54	54
Ninth through Twelfth	<u>183</u>	<u>188</u>
Charter School Totals	<u><u>256</u></u>	<u><u>263</u></u>

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SAN JUAN UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF INSTRUCTIONAL TIME  
 For the Year Ended June 30, 2025

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2024-2025 Actual Minutes</u>	<u>Number of Days</u>	<u>Status</u>
<b>District:</b>				
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	52,530	180	In Compliance
Grade 2	50,400	52,530	180	In Compliance
Grade 3	50,400	52,575	180	In Compliance
Grade 4	54,000	54,015	180	In Compliance
Grade 5	54,000	54,015	180	In Compliance
Grade 6	54,000	54,180	180	In Compliance
Grade 7	54,000	55,146	180	In Compliance
Grade 8	54,000	55,146	180	In Compliance
Grade 9	64,800	64,811	180	In Compliance
Grade 10	64,800	64,811	180	In Compliance
Grade 11	64,800	64,920	180	In Compliance
Grade 12	64,800	64,880	180	In Compliance
<b><u>Charter</u></b>				
Grade 6	*	*	180	In Compliance
Grade 7	*	*	180	In Compliance
Grade 8	*	*	180	In Compliance
Grade 9	*	*	180	In Compliance
Grade 10	*	*	180	In Compliance
Grade 11	*	*	180	In Compliance
Grade 12	*	*	180	In Compliance

\* Statutory minutes and actual minutes offered are not applicable as the school is non-classroom based.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
Vocational Programs:			
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	\$ 489,549
84.048	Carl D. Perkins Career and Technical Education: Adult Section 132	14893	6,700
Subtotal Vocational Programs			<u>496,249</u>
Special Education Cluster:			
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	9,773,625
84.027	Special Education: IDEA Local Assistance, Part B, Section 611, Private School ISPs	10115	339,278
84.027A	Special Education: IDEA Mental Health ADA, Part B, Section 611	15197	471,603
84.173	Special Education: IDEA Preschool Grants, Part B, Section 619 (Ages 3-4-5)	13430	432,829
84.173A	Special Education: IDEA Part B, Section 619, Preschool Staff Development	13431	4,632
84.173A	Special Ed: IDEA Early Intervention Grants, Part C	23761	162,284
84.173A	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	13007	15,370
Subtotal Special Education Cluster			<u>11,199,621</u>
Adult Education Programs:			
84.002A	Adult Education: Adult Basic Education & ELA	14508	243,964
84.002	Adult Education: Adult Secondary Education	13978	85,911
84.002A	Adult Education: English Literacy & Civics Education	14109	61,620
Subtotal Adult Education Programs			<u>391,495</u>
ESEA Title III Programs:			
84.365	ESEA (ESSA) : Title III, Immigrant Ed Program	15146	412,848
84.365	ESEA (ESSA) : Title III, English Learner Student Program	14346	889,924
Subtotal ESEA Title III Programs			<u>1,302,772</u>
Title I Grants to Local Education Agencies:			
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	15,783,623
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	679,653
Subtotal Title I Grants to Local Education Agencies			<u>16,463,276</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u> (Continued)			
COVID-19: Education Stabilization Fund (ESF) Programs:			
84.425	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	\$ 13,025,066
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss - COVID-19	10155	2,754,265
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs - COVID-19	15620	554,773
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	15621	1,594,869
84.425	21st Century Community Learning Centers (CCLC) Rate Increase ESSER III State Reserve Afterschool Programs	15651	<u>54,628</u>
Subtotal COVID-19: Education Stabilization Fund (ESF) Programs			<u>17,983,601</u>
84.181	Special Education: IDEA Early Intervention Grants, Part C	13007	15,370
84.060	Indian Education	10011	34,621
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	1,868,357
84.196	ESEA (ESSA): Education for Homeless Children and Youth, Subtitle VII-B McKinney-Vento Act	14332	138,299
Title IV Programs:			
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	15391	254,500
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment	15396	1,494,581
84.424	Bipartisan Safer Communities Act-Stronger Connections Grant (BSCA-SCG)	15710	<u>253,487</u>
Subtotal Title IV Programs			<u>2,002,568</u>
Total U.S. Department of Education			<u>51,896,229</u>

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2025

<u>Assistance Listing Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services</u>			
<u>Passed through California Department of Education</u>			
	Child Care and Development Cluster:		
93.596	Child Development: Federal Child Care, Center-based	13609	\$ 2,205,089
93.575	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act- Alternative Pymt - COVID-19	15555	<u>490,608</u>
	Subtotal Child Care and Development Cluster		<u>2,695,697</u>
93.600	Head Start	10016	12,230,906
93.566	Refugee and Entrant Assistance—State-Administered Programs	N/A	<u>199,978</u>
	Total U.S. Department of Health and Human Services		<u>15,126,581</u>
<u>U.S. Department of Agriculture - Passed through California Department of Education</u>			
	Child Nutrition Cluster:		
10.555	Child Nutrition: School Programs - Child Nutrition Cluster	13396	15,921,425
10.555	Supply Chain Assistance (SCA) Funds	15655	1,225,173
10.555	Child Nutrition: Local Food for Schools	15708	<u>16,324</u>
	Subtotal Child Nutrition Cluster		<u>17,162,922</u>
10.558	Child Nutrition: CACFP Claims - Centers and Family Day Care	13393	<u>2,231,813</u>
	Total U.S. Department of Agriculture		<u>19,394,735</u>
	Total Federal Programs		<u>\$ 86,417,545</u>

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2025

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There were no adjustments proposed to any other funds of the District.

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See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
For the Year Ended June 30, 2025  
(UNAUDITED)

	(Budgeted) <u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ 713,410,767	\$ 698,145,304	\$ 712,193,927	\$ 701,465,480
Expenditures	747,543,842	733,576,202	631,311,746	587,912,720
Other uses and transfers out	8,972,017	8,875,874	8,444,059	7,986,529
Total outgo	756,515,859	742,452,076	639,755,805	595,899,249
Change in fund balance	\$ (43,105,092)	\$ (44,306,772)	\$ 72,438,122	\$ 105,566,231
Ending fund balance	\$ 239,911,103	\$ 283,016,195	\$ 327,322,967	\$ 254,884,845
Restricted fund balance	\$ 91,670,816	\$ 84,441,728	\$ 139,819,161	\$ 118,076,085
Assigned fund balance	\$ 15,899,628	\$ 39,669,023	\$ 9,174,633	\$ 6,434,184
Available reserves	\$ 111,888,129	\$ 132,959,019	\$ 131,519,669	\$ 87,738,859
Designated for economic uncertainties	\$ 15,130,317	\$ 14,806,261	\$ 12,764,450	\$ 11,895,349
Undesignated fund balance	\$ 96,757,812	\$ 118,152,758	\$ 118,755,219	\$ 75,843,510
Available reserves as percentages of total outgo	<u>14.79%</u>	<u>17.91%</u>	<u>20.56%</u>	<u>14.72%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ 1,386,647,068	\$ 1,371,462,759	\$ 1,458,798,523	\$ 1,337,368,329
Average daily attendance at P-2, excluding charters	<u>36,622</u>	<u>36,392</u>	<u>35,437</u>	<u>34,596</u>

The General Fund fund balance has increased by \$133,697,581 over the past three years. The fiscal year 2025-2026 budget projects a decrease of \$43,105,092. For a district this size, the State of California recommends available reserves of at least 2 percent of total General Fund expenditures, transfers out, and other uses be maintained. For the year ended June 30, 2025, the District has met this requirement.

The District has incurred operating surpluses for two of the past three years and anticipates an operating deficit in fiscal year 2025-2026.

Total long-term liabilities have increased by \$34,094,430 over the past two years.

Average daily attendance has decreased by 1,796 over the past two years. There is an anticipated increase of 230 ADA (excluding charter) projected for the 2025-2026 fiscal year.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
For the Year Ended June 30, 2025

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<u>Charter Schools Chartered by District</u>	<u>Included in District Financial Statements, or Separate Report</u>
0275 Choices Charter School	Included in District Financial Statements as Charter Schools Special Revenue Fund.
0248 Visions in Education	Separate Report
1554 Aspire Alexander Twilight College Preparatory Academy	Separate Report
1555 Aspire Alexander Twilight Secondary Academy	Separate Report
0776 California Montessori Project - San Juan Campus	Separate Report
1563 Gateway International	Separate Report
1728 Golden Valley Orchard	Separate Report
0946 Golden Valley River	Separate Report
0217 Options for Youth - San Juan	Separate Report

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See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE  
IN FUND BALANCE - BUDGET AND ACTUAL - RESTRICTED AND UNRESTRICTED  
GENERAL FUND  
For the Year Ended June 30, 2025

	Restricted			Unrestricted			Total		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Local control funding formula:									
State apportionment	\$ 2,581,913	\$ 2,682,329	\$ 100,416	\$ 372,163,281	\$ 336,090,245	\$ (36,073,036)	\$ 374,745,194	\$ 338,772,574	\$ (35,972,620)
Local sources	-	-	-	115,202,364	151,085,004	35,882,640	115,202,364	151,085,004	35,882,640
Total LCFF	2,581,913	2,682,329	100,416	487,365,645	487,175,249	(190,396)	489,947,558	489,857,578	(89,980)
Federal sources	49,337,945	53,200,021	3,862,076	5,625,043	-	(5,625,043)	54,962,988	53,200,021	(1,762,967)
Other state sources	103,564,756	106,721,091	3,156,335	8,362,485	10,627,230	2,264,745	111,927,241	117,348,321	5,421,080
Other local sources	7,651,721	12,934,986	5,283,265	24,325,343	22,663,913	(1,661,430)	31,977,064	35,598,899	3,621,835
Total revenues	163,136,335	175,538,427	12,402,092	525,678,516	520,466,392	(5,212,124)	688,814,851	696,004,819	7,189,968
Expenditures:									
Current:									
Certificated salaries	70,387,196	86,903,209	(16,516,013)	221,154,236	200,678,689	20,475,547	291,541,432	287,581,898	3,959,534
Classified salaries	54,130,142	59,303,791	(5,173,649)	66,865,784	58,587,687	8,278,097	120,995,926	117,891,478	3,104,448
Employee benefits	91,457,757	87,635,365	3,822,392	116,124,101	114,041,522	2,082,579	207,581,858	201,676,887	5,904,971
Books and supplies	21,134,553	15,683,313	5,451,240	17,653,440	12,307,074	5,346,366	38,787,993	27,990,387	10,797,606
Contract services and operating expenditures	29,127,922	53,981,920	(24,853,998)	61,652,058	30,526,238	31,125,820	90,779,980	84,508,158	6,271,822
Other outgo	10,582,381	6,718,049	3,864,332	(9,224,284)	(5,452,022)	(3,772,262)	1,358,097	1,266,027	92,070
Capital outlay	798,336	5,521,703	(4,723,367)	12,949,455	7,139,664	5,809,791	13,747,791	12,661,367	1,086,424
Total expenditures	277,618,287	315,747,350	(38,129,063)	487,174,790	417,828,852	69,345,938	764,793,077	733,576,202	31,216,875
(Deficiency) excess of revenues (under) over expenditures	(114,481,952)	(140,208,923)	(25,726,971)	38,503,726	102,637,540	64,133,814	(75,978,226)	(37,571,383)	38,406,843
Other financing sources (uses):									
Transfers in	-	-	-	2,342,335	2,140,485	(201,850)	2,342,335	2,140,485	(201,850)
Transfers out	(6,000,000)	(8,835,670)	(2,835,670)	(2,998,788)	(40,204)	2,958,584	(8,998,788)	(8,875,874)	122,914
Contributions from unrestricted	79,783,564	93,665,998	13,882,434	(79,783,564)	(93,665,998)	(13,882,434)	-	-	-
Total other financing sources (uses)	73,783,564	84,830,328	11,046,764	(80,440,017)	(91,565,717)	(11,125,700)	(6,656,453)	(6,735,389)	(78,936)
Net change in fund balance	(40,698,388)	(55,378,595)	(14,680,207)	(41,936,291)	11,071,823	53,008,114	(82,634,679)	(44,306,772)	38,327,907
Fund balance, July 1, 2024	139,820,322	139,820,322	-	187,502,645	187,502,645	-	327,322,967	327,322,967	-
Fund balance, June 30, 2025	\$ 99,121,934	\$ 84,441,727	\$ (14,680,207)	\$ 145,566,354	\$ 198,574,468	\$ 53,008,114	\$ 244,688,288	\$ 283,016,195	\$ 38,327,907

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FIRST 5 REVENUES AND EXPENSES  
For the Year Ended June 30, 2025

	<u>First 5 / School Readiness</u>	<u>All Other Programs</u>	<u>Total Child Development Fund</u>
<b>Revenues</b>			
Federal sources	\$ -	\$ 15,682,532	\$ 15,682,532
Other state sources	-	7,407,349	7,407,349
Other local sources	<u>241,887</u>	<u>5,300,478</u>	<u>5,542,365</u>
Total revenues	<u>241,887</u>	<u>28,390,359</u>	<u>28,632,246</u>
<b>Expenditures:</b>			
Current:			
Certificated salaries	26,899	10,905,398	10,932,297
Classified salaries	112,467	5,847,156	5,959,623
Employee benefits	86,394	9,180,815	9,267,209
Books and supplies	2,129	545,261	547,390
Contract services and operating expenditures	<u>13,998</u>	<u>2,194,840</u>	<u>2,208,838</u>
Total expenditures	<u>241,887</u>	<u>28,673,470</u>	<u>28,915,357</u>
Deficiency of revenues under expenditure	<u>-</u>	<u>(283,111)</u>	<u>(283,111)</u>
<b>Other financing sources (uses):</b>			
Transfers in	-	5,443,877	5,443,877
Transfers out	<u>-</u>	<u>(2,096,594)</u>	<u>(2,096,594)</u>
Total other financing sources (uses)	<u>-</u>	<u>3,347,283</u>	<u>3,347,283</u>
Net change in fund balances	-	3,064,172	3,064,172
Fund balance, July 1, 2024	<u>-</u>	<u>10,172,310</u>	<u>10,172,310</u>
Fund balance, June 30, 2025	<u>\$ -</u>	<u>\$ 13,236,482</u>	<u>\$ 13,236,482</u>

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2025

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**NOTE 1 – PURPOSE OF SCHEDULES**

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

Schedule of Expenditures of Federal Awards: The Schedule of Expenditures of Federal Awards includes the federal award activity of San Juan Unified School District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Annual Financial and Budget Report to the audited financial statements.

Schedule of Financial Trends and Analysis - (Unaudited): This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2025-26 fiscal year, as required by the State Controller's Office. The information in the schedule has been derived from audited information.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual - Restricted and Unrestricted - General Fund: This schedule is presented by the District to separate budget variances due to categorical unearned revenue included in restricted fund balance of the General Fund.

Schedule of First 5 Revenues and Expenditures: This schedule provides revenues and expenses for the First 5 Sacramento County Program.

**NOTE 2 – EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Section 22714 and 44929. For the fiscal year ended June 30, 2025, the District did not adopt such a program.

## OTHER INFORMATION

SAN JUAN UNIFIED SCHOOL DISTRICT  
ORGANIZATION  
June 30, 2025

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San Juan Unified School District, a political subdivision of the State of California, was established on July 1, 1960. San Juan Unified School District operates 2 preschool centers, 33 elementary schools, 8 K-8 grade schools, 9 middle schools, 9 high schools, 3 alternative learning centers, 2 adult education schools, 3 special education schools and 1 charter school. All of the District's schools are located in Sacramento County. There have been no changes in the District's boundaries as of June 30, 2025.

BOARD OF EDUCATION

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Ben Avey	President	December 2026
Tanya Kravchuk	Vice President	December 2026
Manual Perez	Clerk	December 2026
Zima Creason	Member	December 2026
Nick Bloise	Member	December 2028
Abid Stanekzai	Member	December 2028
Pam Costa	Member	December 2028

ADMINISTRATION

Melissa Bassanelli  
Superintendent of Schools

Timothy C Dale, Ed.D.  
Deputy Superintendent, Schools and Student Support

Fhanysha Clark Gaddis, J.D., MPP  
General Counsel

Trent Allen, APR  
Chief of Staff

Frank Camarda  
Chief Operations Officer

Joel Ryan  
Chief Financial Officer

Daniel Thigpen  
Chief of Human Resources

F.J. "Harvey" Oaxaca, Ed.D.  
Assistant Superintendent, Educational Services

Kristan Schnepf  
Assistant Superintendent, Secondary Education & Programs

Cloris M. Henry, Ed.D.  
Senior Director, Human Resources

Amberlee Townsend-Snider  
Assistant Superintendent, Elementary Education & Programs

Peter Skibitzki  
Senior Director, Technology

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE AND  
ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Audit Committee  
San Juan Unified School District  
Carmichael, California

**Report on Compliance*****Opinion on State Compliance***

We have audited San Juan Unified School District's (the "District") compliance with the requirements specified in the State of California *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2025.

In our opinion, the District complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

***Basis for Opinion on State Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to below.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements noted in the table below and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

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(Continued)

## **Auditor’s Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements noted in the table below occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements noted in the table below is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District’s compliance with the compliance requirements referred to below and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following items:

<u>2024-25 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<i>Local Education Agencies Other than Charter Schools:</i>	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
D. Independent Study	Yes
E. Continuation Education	N/A, see below
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive Program	N/A, see below
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A, see below
N. Middle or Early College High Schools or Programs	N/A, see below
O. K-3 Grade Span Adjustment	Yes
Q. Apprenticeship - Related and Supplemental Instruction	Yes
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A, see below
TT. Home to School Transportation Reimbursement	Yes

(Continued)

2024-25 K-12 Audit Guide Procedures (continued)

Procedures  
Performed

*School Districts, County Offices of Education, and Charter Schools:*

T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	Yes
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study – Course-Based	N/A, see below
Z. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A, see below
CZ. Career Technical Education Incentive Grant	Yes
DZ. Expanded Learning Opportunities Program	Yes
EZ. Transitional Kindergarten	Yes
FZ. Kindergarten Continuance	Yes
<i>Charter Schools:</i>	
AA. Attendance	Yes
BB. Mode of Instruction	N/A, see below
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes-Classroom Based	N/A, see below
FF. Charter School Facility Grant Program	N/A, see below

The District did not report a material amount of ADA for Continuation Education Program; therefore, we did not perform any procedures related to this program.

The District did not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to this program.

The District did not have any Juvenile Court Schools, therefore, we did not perform any procedures related to Juvenile Court Schools.

The District did not have any Middle or Early College High Schools or Programs; therefore, we did not perform any procedures related to Middle or Early College High Schools.

The District is not reported as a District of Choice per the California Department of Education; therefore, we did not perform any procedures related to District of Choice.

The District did not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to this program.

The District did not have any Expanded Learning Opportunities Grant expenditures in the current year, therefore, we did not perform any procedures related to Expanded Learning Opportunities Grant.

The District did not operate a classroom-based Charter School; therefore, we did not perform any procedures relating to Mode of Instruction for charter schools or Annual Instructional Minutes – Classroom Based for charter schools.

The District did not receive Charter School Facility Grant funding in the current year; therefore, we did not perform any procedures relating to the Charter School Facility Grant.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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(Continued)

## **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance regarding Attendance, which is described in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2025-001.

*Government Auditing Standards* requires the auditor to perform limited procedures on San Juan Unified School District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. San Juan Unified School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

## **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Crowe LLP

Sacramento, California  
December 9, 2025

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

Audit Committee  
San Juan Unified School District  
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Juan Unified School District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise San Juan Unified School District's basic financial statements, and have issued our report thereon dated December 9, 2025.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered San Juan Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Juan Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of San Juan Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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(Continued)

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Juan Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Crowe LLP

Sacramento, California  
December 9, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE FIRST 5  
SACRAMENTO COUNTY PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH A PROGRAM-SPECIFIC AUDIT

Audit Committee  
San Juan Unified School District  
Carmichael, California

### **Report on Compliance**

#### ***Opinion on First 5 Sacramento County Program***

We have audited San Juan Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2025.

In our opinion, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2025.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the First 5 Sacramento County Program.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the First 5 Sacramento County Program Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

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(Continued)

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the First 5 Sacramento County Program Guidelines, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the First 5 Sacramento County Program Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the First 5 Sacramento County Program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the First 5 Sacramento County Program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the First 5 Sacramento County Program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of First 5 Sacramento County Program Guidelines. Accordingly, this report is not suitable for any other purpose.



Crowe LLP

Sacramento, California  
December 9, 2025

MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AS REQUIRED BY THE UNIFORM GUIDANCE

Audit Committee  
San Juan Unified School District  
Carmichael, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited San Juan Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of San Juan Unified School District's major federal programs for the year ended June 30, 2025. San Juan Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of San Juan Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of San Juan Unified School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to San Juan Unified School District's federal programs.

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(Continued)

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on San Juan Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about San Juan Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding San Juan Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of San Juan Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of San Juan Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Crowe LLP". The letters are cursive and somewhat stylized.

Crowe LLP

Sacramento, California  
December 9, 2025

## **FINDINGS AND RECOMMENDATIONS**

SAN JUAN UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
 For the Year Ended June 30, 2025

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SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ X	_____ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X	_____ None reported

Noncompliance material to financial statements noted?

	_____ Yes	_____ X	_____ No
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**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X	_____ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X	_____ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

	_____ Yes	_____ X	_____ No
--	-----------	---------	----------

Identification of major programs:

<u>AL Numbers</u>	<u>Name of Federal Program or Cluster</u>
93,596, 93.575	Child Care Development Cluster
10.555	Child Nutrition Cluster
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs: \$ 2,592,526

Auditee qualified as low-risk auditee?

	_____ Yes	_____ X	_____ No
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**STATE AWARDS**

Type of auditors' report issued on compliance for state programs: Unmodified

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2025

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SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2025

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2025

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2025-001 DEFICIENCY – STATE COMPLIANCE – ATTENDANCE REPORTING (10000)**

Criteria: Attendance Accounting and Reporting in California Public Schools, Title 5, CCR, Section 401 and 421 (b) and Education Code Section 44809 – Each LEA must develop and maintain accurate and adequate records to support the attendance reported to the State.

Condition: While performing absence testing we noted for three school sites one student at each site selected for absence note testing was marked absent in the log/notes but was marked present in the attendance report for a total of 4 days claimed in error.

Context: We performed the audit procedure enumerated in the State of California *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance with Attendance Reporting requirements for the year ended June 30, 2025.

Cause: The school site did not establish and follow adequate internal control procedures.

Fiscal Impact: Fiscal impact was not calculated as the total ADA impact was less than 0.5.

Repeat Finding: Yes. See Finding 2024-001.

Recommendation: We recommend that the District ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Views of responsible officials and planned corrective actions: The District will ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported by incorporating professional learning on accurate reporting through the regularly scheduled classified meetings, including school site office staff responsible for attendance and reporting.

**STATUS OF PRIOR YEAR FINDINGS  
AND RECOMMENDATIONS**

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
For the Year Ended June 30, 2025

---

**2024-001 DEFICIENCY – STATE COMPLIANCE – ATTENDANCE REPORTING (10000)**

Condition: While performing absence testing we noted for three school sites one student at each site selected for absence note testing was marked absent in the log/notes but was marked present in the attendance report for a total of 6 days claimed in error.

Recommendation: We recommend that the District ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Current Status: Not implemented.

District Explanation if Not Implemented: See current year finding 2025-001.

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(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
For the Year Ended June 30, 2025

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**2024-002 DEFICIENCY – STATE COMPLIANCE – INDEPENDENT STUDY (40000)**

Condition: While performing independent study procedures Crowe inspected the agreement and supporting documents for selected students and noted for one student the site was unable to locate the contract or work samples. Crowe also noted for seven selected students contracts, the number of course credits to be earned was not included in the written agreement.

Recommendation: We recommend that the District ensure that each school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Current Status: Implemented.

District Explanation if Not Implemented: Not Applicable.

**SUBJECT: Budget Financial Status Report / 2025-26 First Interim Report (Ryan) - 8:05 p.m.**

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

Action: The superintendent is recommending that the board review and approve the 2025-2026 First Interim Report.

**RATIONALE/BACKGROUND:**

The San Juan Unified School District is certifying the 2025-2026 First Interim Financial Report as Positive, with the understanding of the fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

The First Interim Report reflects actual revenue and expenditures through October 31, 2025, forecasts the remainder of the 2025-2026 fiscal year and provides a multiyear budget projection for 2026-2027, and 2027-2028.

Revenue assumptions used in the multiyear projections are based on projections from the Department of Finance.

The Governor is scheduled to propose his 2026-2027 budget in January 2026.

**ATTACHMENT(S):**

1. [First Interim 25-26 Presentation](#)
2. [First Interim 25-26 Budget Report Book](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Board of Education: 06/10/2025 (budget adoption); 09/10/2025 (unaudited actuals and 2025-2026 budget revisions)

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:**

Laura Lilley, Director, Fiscal Services  
Joel Ryan, Chief Financial Officer

**APPROVED BY:**

Trent Allen, Acting Superintendent of Schools



# 2025-26 First Interim Budget Report

December 16, 2025

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# 2025-26 First Interim Budget Report



## ADOPTED BUDGET

The budget adopted by the Board to satisfy the statutory requirement that a budget be in place prior to the start of the fiscal year on July 1.

## FIRST INTERIM REPORT

This document presents a view of the budget based on the fiscal condition of the district on October 31.

## SECOND INTERIM REPORT

This document presents a view of the budget based on the fiscal condition of the district on January 31.

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# Standard Expectations at First Interim

- The projected changes in the budget since Adoption / 45-Day Revision.
- Addition of prior year carryover for various resources.
- The Beginning Fund Balance is established for all Funds.
- Adjustments to enrollment and attendance projections.
- Revised Multi-Year Projection.
- Revised Cash Flow Projection.



2025-26 First Interim

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## Planning Factors

	2025-26	2026-27	2027-28
Funded ADA	36,738	36,523	36,309
Actual ADA	36,738	36,523	36,309
Enrollment	39,570	39,338	39,107
Average Daily Attendance rate (ADA)	92.85%	92.85%	92.85%
Unduplicated Pupil %	63.85%	63.85%	63.85%
COLA	2.30%	2.50%	3.70%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.81%	26.90%	27.80%
California Consumer Price Index (CPI)	3.09%	2.82%	2.72%

2025-26 First Interim

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# First Interim “Headlines”



## Unrestricted deficits have grown substantially since the Adopted Budget (June 2025)

- Unrestricted deficits up \$17 million in 2025/26; \$20 million in 2026/27; and \$11 million in 2027/28
- Increased Special Education costs (\$13 million per year)
- Increased salary and benefit projections in 2026-27 (\$7 million and ongoing)
- Lower COLA from the state next year, 2.5% instead of 3%
- Lower interest earnings due to interest rate cuts

## Unrestricted ending fund balance will be significantly depleted in the next two years

- This amount is \$30 million less than June 2025’s adopted budget projections
- Starting July 2025 with \$198.6 million and estimated ending June 2028 with \$72.3 million
  - This assumes we stop funding our one-time expenditures entirely and do not make adjustments to our ongoing expenditures.

2025-26 First Interim

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## 2025-26 First Interim Revenue

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2025-26 First Interim

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## First Interim vs. Adopted Budget Unrestricted Revenues



Unrestricted	2025-26 Adopted Budget	2025-26 First Interim	Difference
LCFF	\$ 506,040,439	\$ 509,447,492	\$ 3,407,053
Federal Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 12,377,280	\$ 11,363,046	\$ (1,014,234)
Local Revenue	\$ 11,649,794	\$ 10,519,554	\$ (1,130,240)
<b>Total Revenue</b>	<b>\$ 530,067,513</b>	<b>\$ 531,330,092</b>	<b>\$ 1,262,579</b>

2025-26 First Interim

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## First Interim vs. Adopted Budget Restricted Revenues

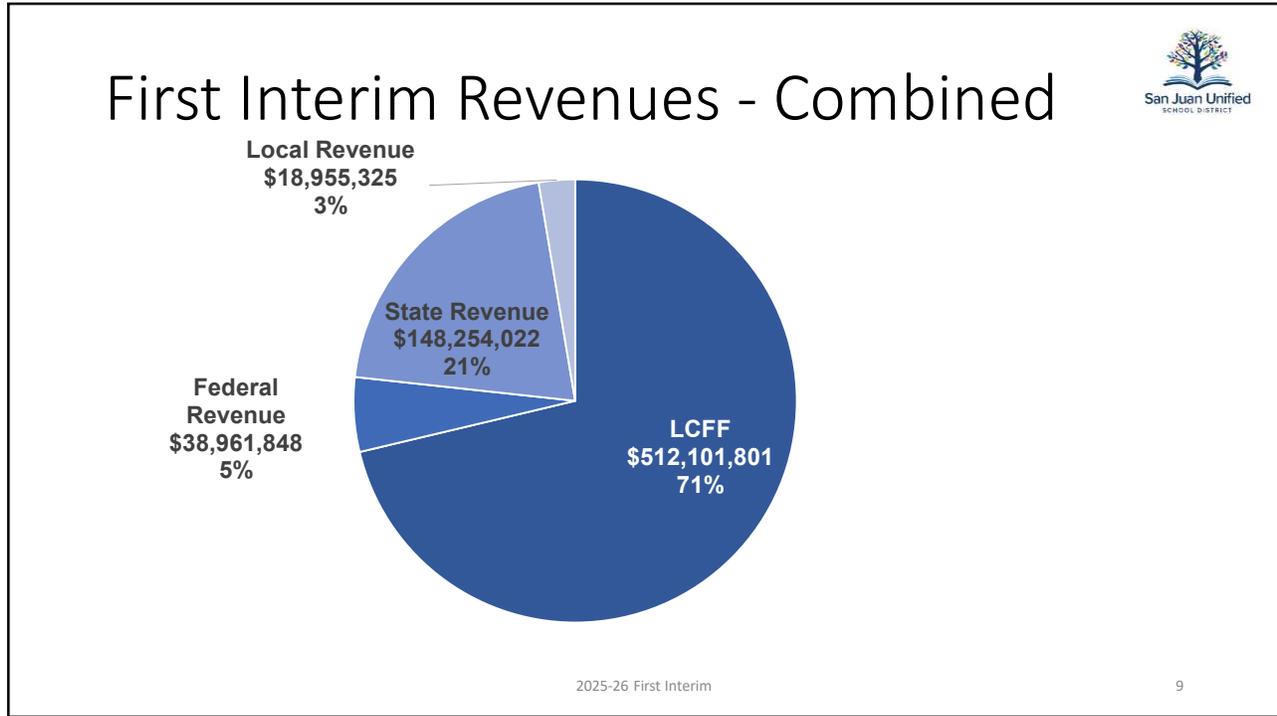


Restricted	2025-26 Adopted Budget	2025-26 First Interim	Difference
LCFF	\$ 2,654,305	\$ 2,654,309	\$ 4
Federal Revenue	\$ 35,144,536	\$ 38,961,848	\$ 3,817,312
State Revenue	\$ 106,109,849	\$ 136,890,976	\$30,781,127
Local Revenue	\$ 8,026,712	\$ 8,435,771	\$ 409,059
<b>Total Revenue</b>	<b>\$ 151,935,402</b>	<b>\$ 186,942,904</b>	<b>\$35,007,502</b>

2025-26 First Interim

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## 2025-26 First Interim Expenditures



2025-26 First Interim



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## First Interim vs. Adopted Budget Unrestricted Expenditures



Unrestricted	2025-26 Adopted Budget	2025-26 First Interim	Difference
Certificated Salaries	\$ 228,296,004	\$ 229,392,830	\$ 1,096,826
Classified Salaries	\$ 72,374,834	\$ 71,655,382	\$ (719,452)
Benefits	\$ 140,725,951	\$ 139,394,718	\$ (1,331,233)
Books & Supplies	\$ 12,641,627	\$ 17,775,054	\$ 5,133,427
Services & Other Operating	\$ 39,442,506	\$ 38,555,157	\$ (887,349)
Capital Outlay	\$ 2,582,951	\$ 2,837,627	\$ 254,676
Other Outgoing/ Transfer of Indirect	\$ (12,480,609)	\$ (7,252,878)	\$ 5,227,731
<b>Total Expenditures</b>	<b>\$ 483,583,264</b>	<b>\$ 492,357,890</b>	<b>\$ 8,774,626</b>

2025-26 First Interim

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## First Interim vs. Adopted Budget Restricted Expenditures



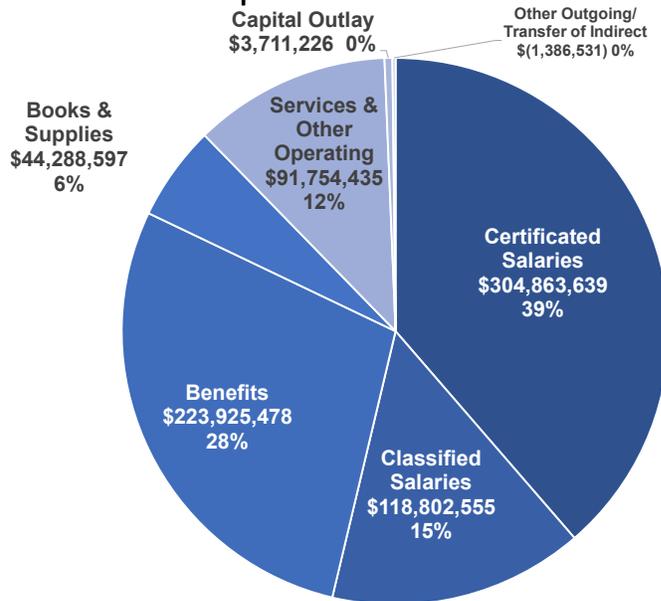
Restricted	2025-26 Adopted Budget	2025-26 First Interim	Difference
Certificated Salaries	\$ 70,719,158	\$ 75,470,809	\$ 4,751,651
Classified Salaries	\$ 48,894,197	\$ 47,147,173	\$ (1,747,024)
Benefits	\$ 86,717,254	\$ 84,530,760	\$ (2,186,494)
Books & Supplies	\$ 19,806,622	\$ 26,513,543	\$ 6,706,921
Services & Other Operating	\$ 26,037,292	\$ 53,199,278	\$ 27,161,986
Capital Outlay	\$ 730,054	\$ 873,599	\$ 143,545
Other Outgoing/ Transfer of Indirect	\$ 11,056,001	\$ 5,866,347	\$ (5,189,654)
<b>Total Expenditures</b>	<b>\$ 263,960,578</b>	<b>\$ 293,601,509</b>	<b>\$ 29,640,931</b>

2025-26 First Interim

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# First Interim Expenditures - Combined



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## 2025-26 First Interim Fund Balance



2025-26 First Interim

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## First Interim vs. Adopted Budget Combined

Combined (Unrestricted+Restricted)	Adopted Budget	First Interim	Difference
<b>Total Revenues and Other Financing Sources</b>	<b>682,002,915</b>	<b>718,276,496</b>	<b>36,273,581</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>756,515,859</b>	<b>794,953,550</b>	<b>38,437,691</b>
Increase/(Decrease) Fund Balance	(74,512,944)	(76,677,054)	(2,164,110)
Beginning Fund Balance	244,688,288	283,016,195	38,327,907
<b>Ending Fund Balance</b>	<b>170,175,344</b>	<b>206,339,141</b>	<b>36,163,797</b>
<b>Components of EFB</b>			
Nonspendable, Restricted & Committed	62,182,979	102,534,013	40,351,034
Assigned	13,314,030	10,699,414	(2,614,616)
Reserve for Economic Uncertainty 2%	15,130,317	15,899,071	768,754
Unassigned Fund Balance	79,548,019	77,206,644	(2,341,375)
<b>Total Fund Balance vs. Expenditures</b>	<b>22.49%</b>	<b>25.96%</b>	
<b>Unassigned Fund Balance vs. Expenditures</b>	<b>10.52%</b>	<b>9.71%</b>	

2025-26 First Interim

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## First Interim vs. Adopted Budget Committed & Assigned Funds

Committed and Assigned Funds	Adopted Budget	First Interim	Difference
<b>Commitments</b>	<b>19,158,206</b>	<b>25,063,175</b>	<b>5,904,969</b>
Bus Replacement Plan	4,306,736	8,568,172	4,261,436
Tech/Device Refresh & Enhancements	7,568,664	7,568,664	0
Textbook Adoptions	7,089,054	4,680,454	(2,408,600)
Carryover of Unspent Supp./Conc.	193,752	4,245,885	4,052,133
<b>Assignments</b>	<b>13,314,030</b>	<b>10,699,414</b>	<b>(2,614,616)</b>
ERP Implementation	699,415	699,415	0
Unspent Supplemental/Concentration Grants	2,614,615	0	(2,614,615)
Contingency for Federal Funds	10,000,000	10,000,000	0

2025-26 First Interim

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# 2025-26 First Interim Multi-Year Projections



2025-26 First Interim

# Multi-Year Projections Unrestricted (MYP)



Unrestricted	First Interim 2025-26	Projected 2026-27	Projected 2027-28
<b>Total Revenues and Other Financing Sources</b>	\$ 531,333,592	\$ 542,651,961	\$ 559,161,171
<b>Total Expenditures and Other Financing Uses</b>	600,717,153	575,417,744	583,253,881
Increase/(Decrease) Fund Balance	(69,383,561)	(32,765,783)	(24,092,710)
Beginning Fund Balance	198,574,468	129,190,907	96,425,124
<b>Ending Fund Balance (EFB)</b>	<b>\$ 129,190,907</b>	<b>\$ 96,425,124</b>	<b>\$ 72,332,414</b>
<b>Components of EFB</b>			
Nonspendable	322,603		
Committed	25,063,175	21,904,473	19,084,374
Reserve for Economic Uncertainty-2%	15,899,071	15,008,777	15,003,507
Assigned Fund Balance	10,699,414	11,090,049	12,719,521
Unassigned Fund Balance	\$ 77,206,644	\$ 48,421,825	\$ 25,525,012
<b>Total Fund Balance vs. Expenditures</b>	<b>21.51%</b>	<b>16.76%</b>	<b>12.40%</b>
<b>Unassigned Fund Balance vs. Expenditures</b>	<b>12.85%</b>	<b>8.42%</b>	<b>4.38%</b>

2025-26 First Interim



## Multi-Year Projections Restricted (MYP)

Restricted	First Interim 2025-26	Projected 2026-27	Projected 2027-28
<b>Total Revenues and Other Financing Sources</b>	\$ 186,942,904	\$ 161,063,317	\$ 160,151,410
<b>Total Expenditures and Other Financing Uses</b>	194,236,397	175,016,848	166,916,973
Increase/(Decrease) Fund Balance	(7,293,493)	(13,953,531)	(6,765,563)
Beginning Fund Balance	84,441,728	77,148,235	63,194,704
<b>Ending Fund Balance (EFB)</b>	<b>\$ 77,148,235</b>	<b>\$ 63,194,704</b>	<b>\$ 56,429,141</b>
<b>Components of EFB</b>			
Restricted	\$ 77,148,235	\$ 63,190,583	\$ 56,420,631
Unassigned Fund Balance		4,121	8,510
<b>Total Fund Balance vs. Expenditures</b>	<b>39.72%</b>	<b>36.11%</b>	<b>33.81%</b>

2025-26 First Interim

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## Multi-Year Projections Combined

Combined (Unrestricted+Restricted)	First Interim 2025-26	Projected 2026-27	Projected 2027-28
<b>Total Revenues and Other Financing Sources</b>	\$ 718,276,496	\$ 703,715,278	\$ 719,312,581
<b>Total Expenditures and Other Financing Uses</b>	794,953,550	750,434,592	750,170,854
Increase/(Decrease) Fund Balance	(76,677,054)	(46,719,314)	(30,858,273)
Beginning Fund Balance	283,016,195	206,339,141	159,619,827
<b>Ending Fund Balance (EFB)</b>	<b>\$ 206,339,141</b>	<b>\$ 159,619,827</b>	<b>\$ 128,761,554</b>
<b>Components of EFB</b>			
Restricted	\$ 77,470,838	\$ 63,190,583	\$ 56,420,631
Committed	25,063,175	21,904,473	19,084,374
Reserve for Economic Uncertainty-2%	15,899,071	15,008,777	15,003,507
Assigned Fund Balance	10,699,414	11,090,049	12,719,521
Unassigned Fund Balance	\$ 77,206,644	\$ 48,425,946	\$ 25,533,522
<b>Total Fund Balance vs. Expenditures</b>	<b>25.96%</b>	<b>21.27%</b>	<b>17.16%</b>
<b>Unassigned Fund Balance vs. Expenditures</b>	<b>9.71%</b>	<b>6.45%</b>	<b>3.40%</b>

2025-26 First Interim

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# 2025-26 First Interim Conclusion

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2025-26 First Interim

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## Certification

	<b><u>POSITIVE</u></b>	The District will be able to meet its financial obligations for the current and subsequent two fiscal years
	<b>QUALIFIED</b>	The District may not be able to meet its financial obligations for the current and subsequent two fiscal years
	<b>NEGATIVE</b>	The District will not meet its financial obligations in the current of following fiscal years



2025-26 First Interim

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# 2025-26 First Interim Recommendation

It is recommended by the Superintendent that the Board of Trustees review and approve the 2025-26 First Interim Financial Report as presented.

2025-26 First Interim

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## Next Steps

- Submit the 2025-26 First Interim to the Sacramento County Office of Education
- Monitor and update budget projections in preparation for the Second Interim Report.
- Continue to monitor and develop our budget factors/priorities in preparation for the 2026-27 LCAP and Budget.
- Continue to share and build an understanding of the budget and forecasted multi-year projection to ensure sound recommendations to maintain a positive and strong financial and operational future for our community.
- Attend the Governor's Budget Workshop in January to get the latest on the state's priorities and impact to education.

2025-26 First Interim

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# Questions?

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Thank you to the Fiscal Services Staff for your work and collaboration in completing the 2025-26 First Interim Financial Report.



# San Juan Unified School District

## 2025-26 FIRST INTERIM REPORT

WITH MULTI-YEAR PROJECTIONS  
POSITIVE CERTIFICATION

Presented to the Board of Education  
December 16, 2025



3738 Walnut Avenue  
Carmichael, CA 95608  
[www.sanjuan.edu](http://www.sanjuan.edu)



**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2025-26 First Interim**  
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## GOVERNANCE BOARD



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**Nick Bloise**  
Member



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Member



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Member



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**Entire Fiscal Services Staff**

# OVERVIEW AND INTRODUCTION

## FINANCIAL OVERVIEW

The San Juan Unified School District's financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. Estimates in the First Interim Report are based on actual activity through October 31, 2025. The district certifies this report as **Positive**. The Second Interim Report will be presented in March 2026.

## MISSION

We partner with our San Juan Unified community in setting high expectations for academic achievement rooted in equity and unity to create supportive learning experiences in which all students, families and staff can excel and thrive.

## CORE VALUES

- **Belonging**  
We create a community that cultivates welcoming and inclusive environments with genuine respect for our diversity of cultures, identities and abilities.
- **Relevance**  
We design experiences and environments where each learner can explore and apply skills and knowledge that align with evolving careers and workplaces.
- **Voice**  
We honor and affirm all voices of our school community and encourage them to share their perspectives to help improve and shape what we do and how we do it.
- **Social and Emotional Intelligence**  
We build a culture that teaches, models and applies social and emotional intelligence in all interactions with each other.
- **Resilience**  
We create nurturing schools and programs that inspire each learner to continue to persevere, gain strength and develop the confidence to excel beyond challenges.
- **Championing**  
We support and advocate for those in our San Juan Unified community who are disproportionately impacted or marginalized by circumstances beyond their control.
- **Innovation**  
We embrace and encourage creative thinking and learning environments that transform ideas into actionable solutions.

## CORE COMMITMENTS

- Prioritize resources to close opportunity gaps, improve teaching and learning, recruit and retain high-quality employees, and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.

## CORE MESSAGES

- The state continues to receive modestly good news in the first half of its 2025-26 budget year, with revenues coming in higher than expected. Despite the good news, the Legislative Analyst's Office estimates the state will face a \$18 billion deficit in 2026-27.
- The Legislative Analyst's Office estimates that the 2026-27 COLA will have a slight downward trend towards 2.5%, down from 3.02%. This projection is based on four out of the eight data points used to calculate statutory COLA. This is not the final COLA for the 2026-27 fiscal year. A final COLA will be determined in late Spring 2026.
- LEAs face near and long-term challenges, including risks posed by the state's budget deficit, federal funding uncertainties, cost pressures (e.g., inflation and negotiated salary increases), expiring one-time funds, and declining enrollment. San Juan Unified is unique and has seen a slight increase in enrollment: 280 students compared to the previous school year. However, this increase is unique in nature, and we expect declining enrollment in future years.
- The district will continue to exercise caution and flexibility in long-term fiscal planning. The budget will support ongoing expenditures with ongoing revenues and meet the requirements of a positive certification.

## 2025-26 FIRST INTERIM

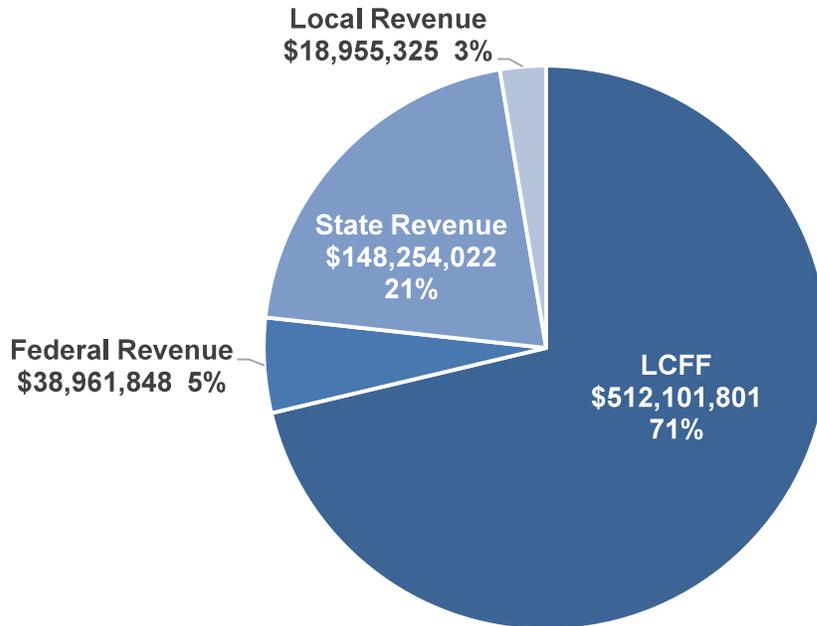
### GENERAL FUND SUMMARY REVENUES – UNRESTRICTED

Unrestricted	2025-26 Adopted Budget	2025-26 First Interim
LCFF	\$ 506,040,439	\$ 509,447,492
Federal Revenue	\$ -	\$ -
State Revenue	\$ 12,377,280	\$ 11,363,046
Local Revenue	\$ 11,649,794	\$ 10,519,554
<b>Total Revenue</b>	<b>\$ 530,067,513</b>	<b>\$ 531,330,092</b>

### GENERAL FUND SUMMARY REVENUES – RESTRICTED

Restricted	2025-26 Adopted Budget	2025-26 First Interim
LCFF	\$ 2,654,305	\$ 2,654,309
Federal Revenue	\$ 35,144,536	\$ 38,961,848
State Revenue	\$ 106,109,849	\$ 136,890,976
Local Revenue	\$ 8,026,712	\$ 8,435,771
<b>Total Revenue</b>	<b>\$ 151,935,402</b>	<b>\$ 186,942,904</b>

### GENERAL FUND SUMMARY – Total Revenues



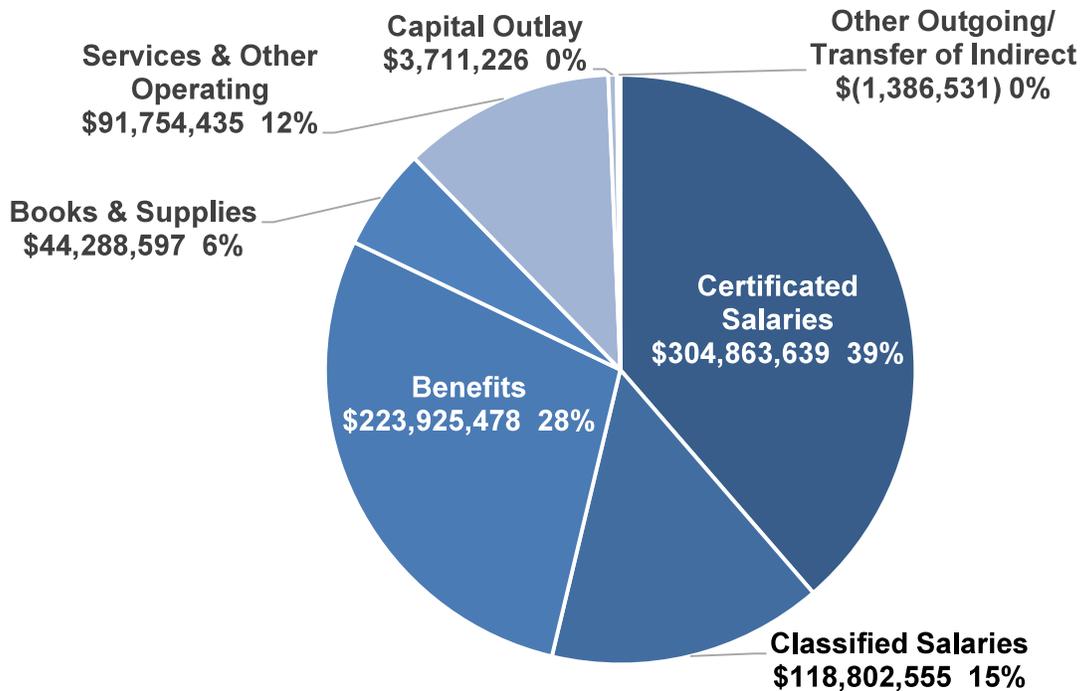
**GENERAL FUND SUMMARY EXPENDITURES - UNRESTRICTED**

Unrestricted	2025-26 Adopted Budget	2025-26 First Interim
Certificated Salaries	\$228,296,004	\$229,392,830
Classified Salaries	72,374,834	71,655,382
Benefits	140,725,951	139,394,718
Books & Supplies	12,641,627	17,775,054
Services & Other Operating	39,442,506	38,555,157
Capital Outlay	2,582,951	2,837,627
Other Outgoing/Transfer of Indirect	(12,480,609)	(7,252,878)
<b>Total Expenditures</b>	<b>\$483,583,264</b>	<b>\$492,357,890</b>

**GENERAL FUND SUMMARY EXPENDITURES - RESTRICTED**

Restricted	2025-26 Adopted Budget	2025-26 First Interim
Certificated Salaries	\$70,719,158	\$75,470,809
Classified Salaries	48,894,197	47,147,173
Benefits	86,717,254	84,530,760
Books & Supplies	19,806,622	26,513,543
Services & Other Operating	26,037,292	53,199,278
Capital Outlay	730,054	873,599
Other Outgoing/Transfer of Indirect	11,056,001	5,866,347
<b>Total Expenditures</b>	<b>\$263,960,578</b>	<b>\$293,601,509</b>

**GENERAL FUND SUMMARY – Total Expenditures**



## GENERAL FUND SUMMARY – COMBINED

Combined (Unrestricted+Restricted)	Adopted Budget	First Interim
<b>Total Revenues and Other Financing Sources</b>	<b>682,002,915</b>	<b>718,276,496</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>756,515,859</b>	<b>794,953,550</b>
Increase/(Decrease) Fund Balance	(74,512,944)	(76,677,054)
Beginning Fund Balance	244,688,288	283,016,195
<b>Ending Fund Balance</b>	<b>170,175,344</b>	<b>206,339,141</b>
<b>Components of EFB</b>		
Nonspendable, Restricted & Committed	62,182,979	102,534,013
Assigned	13,314,030	10,699,414
Reserve for Economic Uncertainty 2%	15,130,317	15,899,071
Unassigned Fund Balance	79,548,019	77,206,644
<b>Total Fund Balance vs. Expenditures</b>	<b>22.49%</b>	<b>25.96%</b>
<b>Unassigned Fund Balance vs. Expenditures</b>	<b>10.52%</b>	<b>9.71%</b>

## ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental/Concentrn	28,988,918	75,329,786	99,636,515	(1,735)	(24,308,464)	4,680,454
Base / Other	169,585,550	456,000,306	392,721,375	(108,354,028)	(45,075,097)	124,510,453
<b>Total Unrestricted</b>	<b>198,574,468</b>	<b>531,330,092</b>	<b>492,357,890</b>	<b>(108,355,763)</b>	<b>(69,383,561)</b>	<b>129,190,907</b>
<b>Total Restricted</b>	<b>84,441,728</b>	<b>186,942,904</b>	<b>293,601,509</b>	<b>99,365,112</b>	<b>(7,293,493)</b>	<b>77,148,235</b>
<b>GENERAL FUND</b>	<b>283,016,195</b>	<b>718,272,996</b>	<b>785,959,399</b>	<b>(8,990,651)</b>	<b>(76,677,054)</b>	<b>206,339,141</b>
ASB	2,775,108	2,400,000	2,400,000	0	0	2,775,108
Charter Schools	1,292,316	3,818,094	3,438,645	(325,500)	53,949	1,346,265
SPED (SELPA)	0	826,288	826,288	0	0	0
Adult Education	2,395,972	4,705,021	4,920,958	0	(215,937)	2,180,035
Child Development	13,236,482	27,681,982	33,978,551	5,102,294	(1,194,275)	12,042,207
Cafeteria	22,595,587	27,744,633	30,832,782	1,891,857	(1,196,292)	21,399,295
Deferred Maintenance	3,964,199	308,673	2,814,574	2,000,000	(505,901)	3,458,298
<b>SPECIAL REVENUE</b>	<b>46,259,665</b>	<b>67,484,691</b>	<b>79,211,798</b>	<b>8,668,651</b>	<b>(3,058,456)</b>	<b>43,201,209</b>
Building	60,419,983	10,029,676	135,227,232	137,928,043	12,730,487	73,150,470
Capital Facilities	8,678,593	1,802,500	89,250	0	1,713,250	10,391,843
County School Facilities	0	2,574,565	0	(2,574,565)	0	0
Bond Interest Redemption	96,812,360	81,363,479	89,117,333	0	(7,753,854)	89,058,506
<b>CAPITAL PROJECTS</b>	<b>165,910,935</b>	<b>95,770,220</b>	<b>224,433,815</b>	<b>135,353,478</b>	<b>6,689,883</b>	<b>172,600,817</b>
<b>SELF INSURANCE</b>	<b>57,750,757</b>	<b>27,150,500</b>	<b>24,102,285</b>	<b>0</b>	<b>3,048,215</b>	<b>60,798,972</b>
<b>TOTAL</b>	<b>552,937,553</b>	<b>908,678,407</b>	<b>1,113,707,297</b>	<b>135,031,478</b>	<b>(69,997,412)</b>	<b>482,940,140</b>

## 2025-28 MULTI-YEAR PROJECTIONS

The district primarily uses the Department of Finance (DOF) estimates to project LCFF revenue growth in 2025-26 through 2027-28. The district's Fiscal Services team estimates enrollment based on historical trends and current data, which are used to calculate Average Daily Attendance (ADA), the basis of state funding. Operating costs for future years are projected using historical patterns, statistical probabilities, and the estimated California Consumer Price Index. Significant expenditure assumptions include salaries, seniority and retirement of employees, healthcare and other employee benefits, public pension plans (STRS and PERS), utilities, property, and liability insurance.

### PLANNING FACTORS

The district used the following planning factors to build 2025-26, 2026-27, and 2027-28 budget projections.

	2025-26	2026-27	2027-28
Funded ADA	36,738	36,523	36,309
Actual ADA	36,738	36,523	36,309
Enrollment	39,570	39,338	39,107
Average Daily Attendance rate (ADA)	92.85%	92.85%	92.85%
Unduplicated Pupil %	63.85%	63.85%	63.85%
COLA	2.30%	2.50%	3.70%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.81%	26.90%	27.80%
California Consumer Price Index (CPI)	3.09%	2.82%	2.72%

### MULTI-YEAR PROJECTIONS (MYP) - General Fund Combined

Combined (Unrestricted+Restricted)	First Interim 2025-26	Projected 2026-27	Projected 2027-28
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 718,276,496</b>	<b>\$ 703,715,278</b>	<b>\$ 719,312,581</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>794,953,550</b>	<b>750,434,592</b>	<b>750,170,854</b>
Increase/(Decrease) Fund Balance	(76,677,054)	(46,719,314)	(30,858,273)
Beginning Fund Balance	283,016,195	206,339,141	159,619,827
<b>Ending Fund Balance (EFB)</b>	<b>\$ 206,339,141</b>	<b>\$ 159,619,827</b>	<b>\$ 128,761,554</b>
<b>Components of EFB</b>			
Restricted	\$ 77,470,838	\$ 63,190,583	\$ 56,420,631
Committed	25,063,175	21,904,473	19,084,374
Reserve for Economic Uncertainty-2%	15,899,071	15,008,777	15,003,507
Assigned Fund Balance	10,699,414	11,090,049	12,719,521
Unassigned Fund Balance	\$ 77,206,644	\$ 48,425,946	\$ 25,533,522
<b>Total Fund Balance vs. Expenditures</b>	<b>25.96%</b>	<b>21.27%</b>	<b>17.16%</b>
<b>Unassigned Fund Balance vs. Expenditures</b>	<b>9.71%</b>	<b>6.45%</b>	<b>3.40%</b>

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Laura Lilley Telephone: 916.971.7266  
Title: Director of Fiscal Services E-mail: Laura.Lilley@sanjuan.edu

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		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 district 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 district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		n/a
		• Classified? (Section S8B, Line 3)		n/a
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 district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	506,040,439.00	508,154,545.00	70,012,348.20	509,447,492.00	1,292,947.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,377,280.00	12,377,280.00	565,178.00	11,363,046.00	(1,014,234.00)	-8.2%
4) Other Local Revenue		8600-8799	11,649,794.00	11,649,794.00	106,180.23	10,519,554.00	(1,130,240.00)	-9.7%
5) TOTAL, REVENUES			530,067,513.00	532,181,619.00	70,683,706.43	531,330,092.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	228,296,004.00	228,296,004.00	61,927,474.60	229,392,830.00	(1,096,826.00)	-0.5%
2) Classified Salaries		2000-2999	72,374,834.00	72,374,834.00	21,097,442.26	71,655,382.00	719,452.00	1.0%
3) Employee Benefits		3000-3999	140,725,951.00	140,725,951.00	33,689,939.77	139,394,718.00	1,331,233.00	0.9%
4) Books and Supplies		4000-4999	12,641,627.00	12,641,627.00	2,517,062.12	17,775,054.00	(5,133,427.00)	-40.6%
5) Services and Other Operating Expenditures		5000-5999	39,442,506.00	39,442,506.00	17,108,459.94	38,555,157.00	887,349.00	2.2%
6) Capital Outlay		6000-6999	2,582,951.00	2,582,951.00	2,624,438.42	2,837,627.00	(254,676.00)	-9.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,282,784.00	1,282,784.00	363,858.00	1,282,784.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,763,393.00)	(13,763,393.00)	(529,769.08)	(8,535,662.00)	(5,227,731.00)	38.0%
9) TOTAL, EXPENDITURES			483,583,264.00	483,583,264.00	138,798,906.03	492,357,890.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			46,484,249.00	48,598,355.00	(68,115,199.60)	38,972,202.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	3,500.00	3,500.00	New
b) Transfers Out		7600-7629	0.00	0.00	1,735.14	21,735.00	(21,735.00)	New
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	(98,932,535.00)	(98,932,535.00)	0.00	(108,337,528.00)	(9,404,993.00)	9.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(98,932,535.00)	(98,932,535.00)	(1,735.14)	(108,355,763.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(52,448,286.00)	(50,334,180.00)	(68,116,934.74)	(69,383,561.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	198,557,763.32	198,557,764.00		198,557,764.00	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)			198,557,763.32	198,557,764.00		198,557,764.00		
d) Other Restatements		9795	0.00	0.00		16,703.61	16,703.61	New
e) Adjusted Beginning Balance (F1c + F1d)			198,557,763.32	198,557,764.00		198,574,467.61		
2) Ending Balance, June 30 (E + F1e)			146,109,477.32	148,223,584.00		129,190,906.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	205,000.00	205,000.00		205,000.00		
Stores		9712	92,094.28	111,142.74		117,603.00		
Prepaid Items		9713	0.00	706,793.28		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	19,178,205.63	19,429,594.09		25,063,175.00		
Bus Replacement Plan	0000	9760	4,306,735.57					
Technology Device Refresh and Enhancements	0000	9760	7,588,664.06					
Textbook Adoptions	0000	9760	7,089,054.00					
Carryover of Unspent Supplemental Grants	0000	9760	193,752.00					
Bus Replacement Plan	0000	9760		4,578,124.03				
Tech Device Refresh and Enhancements	0000	9760		7,568,664.06				
Textbook Adoptions	0000	9760		7,089,054.00				
Carryover of Unspent Supplemental Grants	0000	9760		193,752.00				
Bus Replacement Plan	0000	9760				8,568,172.00		
Technology Device Refresh and Enhancements	0000	9760				7,568,664.00		
Carryover of Unspent Supplemental and Concentration Grants	0000	9760				4,680,454.00		
Textbook Adoptions	0000	9760				4,245,885.00		
d) Assigned								
Other Assignments		9780	13,314,028.53	15,899,628.36		10,699,414.00		
ERP Implementation	0000	9780	699,413.59					
Contingency for Federal Funds	0000	9780	10,000,000.00					
Additional Unspent Supplemental and Concentration Grants	0000	9780	2,614,614.94					
ERP Implementation	0000	9780		699,413.59				
Contingency for Federal Funds	0000	9780		10,000,000.00				
Additional Unspent Supplemental and Concentration Grants	0000	9780		5,200,214.77				
ERP Implementation	0000	9780				699,414.00		
Contingency for Federal Funds	0000	9780				10,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,130,317.20	15,130,317.20		15,899,071.00		
Unassigned/Unappropriated Amount		9790	98,189,831.68	96,741,108.33		77,206,643.61		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	317,900,724.00	320,014,830.00	82,320,296.00	298,547,722.00	(21,467,108.00)	-6.7%
Education Protection Account State Aid - Current Year		8012	75,720,913.00	75,720,913.00	23,366,475.00	94,132,224.00	18,411,311.00	24.3%
State Aid - Prior Years		8019	0.00	0.00	(29,159,351.00)	1,781.00	1,781.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	785,513.00	785,513.00	0.00	771,970.00	(13,543.00)	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	120,675,380.00	120,675,380.00	0.00	124,083,757.00	3,408,377.00	2.8%
Unsecured Roll Taxes		8042	4,328,855.00	4,328,855.00	0.00	4,274,261.00	(54,594.00)	-1.3%
Prior Years' Taxes		8043	1,490,345.00	1,490,345.00	0.00	1,009,178.00	(481,167.00)	-32.3%

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)
Supplemental Taxes		8044	2,442,768.00	2,442,768.00	0.00	3,135,028.00	692,260.00	28.3%
Education Revenue Augmentation Fund (ERAF)		8045	19,721,525.00	19,721,525.00	0.00	21,757,832.00	2,036,307.00	10.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	274,972.00	274,972.00	0.00	320,412.00	45,440.00	16.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	16,590.00	16,590.00	16.14	0.00	(16,590.00)	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(8,295.00)	(8,295.00)	0.00	0.00	8,295.00	-100.0%
Subtotal, LCFF Sources			543,349,290.00	545,463,396.00	76,527,436.14	548,034,165.00	2,570,769.00	0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(37,308,851.00)	(37,308,851.00)	(6,515,087.94)	(38,586,673.00)	(1,277,822.00)	3.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			506,040,439.00	508,154,545.00	70,012,348.20	509,447,492.00	1,292,947.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%

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)
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,827,952.00	1,827,952.00	0.00	1,841,046.00	13,094.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	7,305,877.00	7,305,877.00	0.00	6,924,997.00	(380,880.00)	-5.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)								
After School Education and Safety (ASES)	2600	8590						
Charter School Facility Grant	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,243,451.00	3,243,451.00	565,178.00	2,597,003.00	(646,448.00)	-19.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,377,280.00</b>	<b>12,377,280.00</b>	<b>565,178.00</b>	<b>11,363,046.00</b>	<b>(1,014,234.00)</b>	<b>-8.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%

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	8,400,000.00	8,400,000.00	37,282.69	6,825,000.00	(1,575,000.00)	-18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,569,949.36)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,543,915.00	1,543,915.00	0.00	1,543,915.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	8,295.00	8,295.00	0.00	0.00	(8,295.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,697,584.00	1,697,584.00	1,638,846.90	2,150,639.00	453,055.00	26.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,649,794.00</b>	<b>11,649,794.00</b>	<b>106,180.23</b>	<b>10,519,554.00</b>	<b>(1,130,240.00)</b>	<b>-9.7%</b>
<b>TOTAL, REVENUES</b>			<b>530,067,513.00</b>	<b>532,181,619.00</b>	<b>70,683,706.43</b>	<b>531,330,092.00</b>	<b>(851,527.00)</b>	<b>-0.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	187,129,752.00	187,129,752.00	49,333,317.71	187,446,934.00	(317,182.00)	-0.2%
Certificated Pupil Support Salaries		1200	12,980,666.00	12,980,666.00	3,728,020.55	13,212,906.00	(232,240.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	22,485,209.00	22,485,209.00	7,284,271.04	22,083,071.00	402,138.00	1.8%
Other Certificated Salaries		1900	5,700,377.00	5,700,377.00	1,581,865.30	6,649,919.00	(949,542.00)	-16.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>228,296,004.00</b>	<b>228,296,004.00</b>	<b>61,927,474.60</b>	<b>229,392,830.00</b>	<b>(1,096,826.00)</b>	<b>-0.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,790,571.00	11,790,571.00	3,125,370.86	10,994,033.00	796,538.00	6.8%
Classified Support Salaries		2200	28,372,377.00	28,372,377.00	8,227,640.03	28,266,281.00	106,096.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	7,736,169.00	7,736,169.00	2,522,365.24	7,622,188.00	113,981.00	1.5%
Clerical, Technical and Office Salaries		2400	22,122,791.00	22,122,791.00	6,781,314.26	22,097,270.00	25,521.00	0.1%
Other Classified Salaries		2900	2,352,926.00	2,352,926.00	440,751.87	2,675,610.00	(322,684.00)	-13.7%

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)
<b>TOTAL, CLASSIFIED SALARIES</b>			72,374,834.00	72,374,834.00	21,097,442.26	71,655,382.00	719,452.00	1.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	42,457,905.00	42,457,905.00	11,367,037.51	42,129,470.00	328,435.00	0.8%
PERS		3201-3202	19,373,114.00	19,373,114.00	5,680,009.23	19,464,248.00	(91,134.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	8,863,907.00	8,863,907.00	2,568,056.89	8,968,993.00	(105,086.00)	-1.2%
Health and Welfare Benefits		3401-3402	54,070,946.00	54,070,946.00	9,702,794.31	52,829,049.00	1,241,897.00	2.3%
Unemployment Insurance		3501-3502	147,073.00	147,073.00	40,883.02	147,444.00	(371.00)	-0.3%
Workers' Compensation		3601-3602	5,399,962.00	5,399,962.00	1,481,176.43	5,396,763.00	3,199.00	0.1%
OPEB, Allocated		3701-3702	6,245,601.00	6,245,601.00	1,745,613.09	6,253,603.00	(8,002.00)	-0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,167,443.00	4,167,443.00	1,104,369.29	4,205,148.00	(37,705.00)	-0.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			140,725,951.00	140,725,951.00	33,689,939.77	139,394,718.00	1,331,233.00	0.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,000,000.00	2,000,000.00	0.00	7,754,115.00	(5,754,115.00)	-287.7%
Books and Other Reference Materials		4200	583,393.00	583,393.00	77,522.34	572,019.00	11,374.00	1.9%
Materials and Supplies		4300	8,443,705.00	8,443,705.00	1,392,721.67	7,704,032.00	739,673.00	8.8%
Noncapitalized Equipment		4400	1,614,529.00	1,614,529.00	1,046,818.11	1,744,888.00	(130,359.00)	-8.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			12,641,627.00	12,641,627.00	2,517,062.12	17,775,054.00	(5,133,427.00)	-40.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,105,071.00	1,105,071.00	162,896.06	1,069,358.00	35,713.00	3.2%
Dues and Memberships		5300	334,775.00	334,775.00	250,183.66	357,338.00	(22,563.00)	-6.7%
Insurance		5400-5450	6,002,895.00	6,002,895.00	3,313,978.00	6,122,480.00	(119,585.00)	-2.0%
Operations and Housekeeping Services		5500	11,035,244.00	11,035,244.00	3,534,179.60	11,035,244.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,300,075.00	1,300,075.00	427,876.35	1,478,236.00	(178,161.00)	-13.7%
Transfers of Direct Costs		5710	(284,230.00)	(284,230.00)	(104,809.46)	(2,448,257.00)	2,164,027.00	-761.4%
Transfers of Direct Costs - Interfund		5750	(1,574,292.00)	(1,574,292.00)	(67,339.50)	(1,567,071.00)	(7,221.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	19,800,311.00	19,800,311.00	9,250,672.67	20,914,395.00	(1,114,084.00)	-5.6%
Communications		5900	1,722,657.00	1,722,657.00	340,822.56	1,593,434.00	129,223.00	7.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			39,442,506.00	39,442,506.00	17,108,459.94	38,555,157.00	887,349.00	2.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,582,951.00	2,582,951.00	2,624,438.42	2,837,627.00	(254,676.00)	-9.9%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			2,582,951.00	2,582,951.00	2,624,438.42	2,837,627.00	(254,676.00)	-9.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,282,784.00	1,282,784.00	363,858.00	1,282,784.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,282,784.00</b>	<b>1,282,784.00</b>	<b>363,858.00</b>	<b>1,282,784.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(10,940,897.00)	(10,940,897.00)	(48,167.39)	(5,751,243.00)	(5,189,654.00)	47.4%
Transfers of Indirect Costs - Interfund		7350	(2,822,496.00)	(2,822,496.00)	(481,601.69)	(2,784,419.00)	(38,077.00)	1.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(13,763,393.00)</b>	<b>(13,763,393.00)</b>	<b>(529,769.08)</b>	<b>(8,535,662.00)</b>	<b>(5,227,731.00)</b>	<b>38.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>483,583,264.00</b>	<b>483,583,264.00</b>	<b>138,798,906.03</b>	<b>492,357,890.00</b>	<b>(8,774,626.00)</b>	<b>-1.8%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	3,500.00	3,500.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	1,735.14	21,735.00	(21,735.00)	New

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	1,735.14	21,735.00	(21,735.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(98,932,535.00)	(98,932,535.00)	0.00	(108,337,528.00)	(9,404,993.00)	9.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(98,932,535.00)	(98,932,535.00)	0.00	(108,337,528.00)	(9,404,993.00)	9.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(98,932,535.00)	(98,932,535.00)	(1,735.14)	(108,355,763.00)	(9,423,228.00)	9.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,654,305.00	2,654,305.00	0.00	2,654,309.00	4.00	0.0%
2) Federal Revenue		8100-8299	35,144,536.00	35,144,536.00	10,416,364.74	38,961,848.00	3,817,312.00	10.9%
3) Other State Revenue		8300-8599	106,109,849.00	135,403,595.00	43,211,916.70	136,890,976.00	1,487,381.00	1.1%
4) Other Local Revenue		8600-8799	8,026,712.00	8,026,712.00	4,310,217.34	8,435,771.00	409,059.00	5.1%
5) TOTAL, REVENUES			151,935,402.00	181,229,148.00	57,938,498.78	186,942,904.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	70,719,158.00	70,719,158.00	19,582,381.69	75,470,809.00	(4,751,651.00)	-6.7%
2) Classified Salaries		2000-2999	48,894,197.00	48,894,197.00	13,154,748.07	47,147,173.00	1,747,024.00	3.6%
3) Employee Benefits		3000-3999	86,717,254.00	86,717,254.00	13,854,917.79	84,530,760.00	2,186,494.00	2.5%
4) Books and Supplies		4000-4999	19,806,622.00	19,806,622.00	4,792,993.16	26,513,543.00	(6,706,921.00)	-33.9%
5) Services and Other Operating Expenditures		5000-5999	26,037,292.00	26,037,292.00	12,771,754.96	53,199,278.00	(27,161,986.00)	-104.3%
6) Capital Outlay		6000-6999	730,054.00	730,054.00	271,267.20	873,599.00	(143,545.00)	-19.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	115,104.00	115,104.00	3,521.00	115,104.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,940,897.00	10,940,897.00	48,167.39	5,751,243.00	5,189,654.00	47.4%
9) TOTAL, EXPENDITURES			263,960,578.00	263,960,578.00	64,479,751.26	293,601,509.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(112,025,176.00)	(82,731,430.00)	(6,541,252.48)	(106,658,605.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	8,972,017.00	8,972,017.00	1,784,669.26	8,972,416.00	(399.00)	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	98,932,535.00	98,932,535.00	0.00	108,337,528.00	9,404,993.00	9.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			89,960,518.00	89,960,518.00	(1,784,669.26)	99,365,112.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,064,658.00)	7,229,088.00	(8,325,921.74)	(7,293,493.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,458,432.11	84,458,434.00		84,458,434.00	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)			84,458,432.11	84,458,434.00		84,458,434.00		
d) Other Restatements		9795	0.00	0.00		(16,706.18)	(16,706.18)	New
e) Adjusted Beginning Balance (F1c + F1d)			84,458,432.11	84,458,434.00		84,441,727.82		
2) Ending Balance, June 30 (E + F1e)			62,393,774.11	91,687,522.00		77,148,234.82		
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	62,393,774.11	91,687,522.00		77,148,234.82		

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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,654,305.00	2,654,305.00	0.00	2,654,309.00	4.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,654,305.00	2,654,305.00	0.00	2,654,309.00	4.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,021,892.00	10,021,892.00	3,404,126.75	10,021,892.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,084,003.00	1,084,003.00	213.08	1,084,003.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	1,540,483.00	1,540,483.00	New
Donated Food Commodities		8221	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)
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	17,032,541.00	17,032,541.00	4,646,554.91	19,165,905.00	2,133,364.00	12.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,296,088.00	2,296,088.00	685,392.00	2,621,018.00	324,930.00	14.2%
Title III, Immigrant Student Program	4201	8290	505,345.00	505,345.00	155,282.60	347,569.00	(157,776.00)	-31.2%
Title III, English Learner Program	4203	8290	966,585.00	966,585.00	440,241.94	781,025.00	(185,560.00)	-19.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,658,004.00	2,658,004.00	1,072,106.41	2,848,985.00	190,981.00	7.2%
Career and Technical Education	3500-3599	8290	489,549.00	489,549.00	0.00	453,170.00	(36,379.00)	-7.4%
All Other Federal Revenue	All Other	8290	90,529.00	90,529.00	12,447.05	97,798.00	7,269.00	8.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>35,144,536.00</b>	<b>35,144,536.00</b>	<b>10,416,364.74</b>	<b>38,961,848.00</b>	<b>3,817,312.00</b>	<b>10.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	34,836,904.00	34,836,904.00	12,523,950.00	34,841,640.00	4,736.00	0.0%
Prior Years	6500	8319	0.00	0.00	(3,001.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	3,136,554.00	3,136,554.00	0.00	2,897,804.00	(238,750.00)	-7.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	17,453,460.00	33,246,888.00	15,522,558.00	33,246,888.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,028,649.00	4,028,649.00	454,921.29	4,028,649.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,923,854.00	1,923,854.00	0.00	2,127,604.00	203,750.00	10.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	169,926.00	169,926.00	3,712.00	151,298.00	(18,628.00)	-11.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,852,611.00	5,852,611.00	2,456,005.00	6,935,277.00	1,082,666.00	18.5%

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)
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,707,891.00	52,208,209.00	12,253,771.41	52,661,816.00	453,607.00	0.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>106,109,849.00</b>	<b>135,403,595.00</b>	<b>43,211,916.70</b>	<b>136,890,976.00</b>	<b>1,487,381.00</b>	<b>1.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	50,000.00	50,000.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	117,885.00	117,885.00	112,220.72	117,885.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	950,521.00	950,521.00	230,065.01	928,391.00	(22,130.00)	-2.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,485,987.00	6,485,987.00	3,967,931.61	6,867,176.00	381,189.00	5.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	472,319.00	472,319.00	0.00	472,319.00	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%

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)
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,026,712.00</b>	<b>8,026,712.00</b>	<b>4,310,217.34</b>	<b>8,435,771.00</b>	<b>409,059.00</b>	<b>5.1%</b>
<b>TOTAL, REVENUES</b>			<b>151,935,402.00</b>	<b>181,229,148.00</b>	<b>57,938,498.78</b>	<b>186,942,904.00</b>	<b>5,713,756.00</b>	<b>3.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	50,462,013.00	50,462,013.00	13,734,825.68	52,872,641.00	(2,410,628.00)	-4.8%
Certificated Pupil Support Salaries		1200	8,050,668.00	8,050,668.00	2,406,975.84	9,072,347.00	(1,021,679.00)	-12.7%
Certificated Supervisors' and Administrators' Salaries		1300	5,571,168.00	5,571,168.00	2,262,937.40	6,612,476.00	(1,041,308.00)	-18.7%
Other Certificated Salaries		1900	6,635,309.00	6,635,309.00	1,177,642.77	6,913,345.00	(278,036.00)	-4.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>70,719,158.00</b>	<b>70,719,158.00</b>	<b>19,582,381.69</b>	<b>75,470,809.00</b>	<b>(4,751,651.00)</b>	<b>-6.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	20,713,610.00	20,713,610.00	4,830,261.95	18,949,642.00	1,763,968.00	8.5%
Classified Support Salaries		2200	17,483,137.00	17,483,137.00	4,965,866.50	17,351,277.00	131,860.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	5,168,264.00	5,168,264.00	1,595,804.24	5,184,794.00	(16,530.00)	-0.3%
Clerical, Technical and Office Salaries		2400	2,589,526.00	2,589,526.00	925,147.65	2,851,279.00	(261,753.00)	-10.1%
Other Classified Salaries		2900	2,939,660.00	2,939,660.00	837,667.73	2,810,181.00	129,479.00	4.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>48,894,197.00</b>	<b>48,894,197.00</b>	<b>13,154,748.07</b>	<b>47,147,173.00</b>	<b>1,747,024.00</b>	<b>3.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	35,837,442.00	35,837,442.00	3,351,405.00	36,607,552.00	(770,110.00)	-2.1%
PERS		3201-3202	13,904,658.00	13,904,658.00	3,585,625.39	13,427,154.00	477,504.00	3.4%
OASDI/Medicare/Alternative		3301-3302	4,952,192.00	4,952,192.00	1,316,587.52	4,858,717.00	93,475.00	1.9%
Health and Welfare Benefits		3401-3402	25,232,833.00	25,232,833.00	3,813,342.23	22,764,837.00	2,467,996.00	9.8%
Unemployment Insurance		3501-3502	58,399.00	58,399.00	15,772.55	58,247.00	152.00	0.3%
Workers' Compensation		3601-3602	2,141,686.00	2,141,686.00	580,294.47	2,185,756.00	(44,070.00)	-2.1%
OPEB, Allocated		3701-3702	2,908,004.00	2,908,004.00	764,348.85	2,900,755.00	7,249.00	0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,682,040.00	1,682,040.00	427,541.78	1,727,742.00	(45,702.00)	-2.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>86,717,254.00</b>	<b>86,717,254.00</b>	<b>13,854,917.79</b>	<b>84,530,760.00</b>	<b>2,186,494.00</b>	<b>2.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,719,829.00	3,719,829.00	2,221,162.76	7,136,411.00	(3,416,582.00)	-91.8%
Books and Other Reference Materials		4200	1,030,367.00	1,030,367.00	162,036.35	1,228,508.00	(198,141.00)	-19.2%
Materials and Supplies		4300	12,057,769.00	12,057,769.00	1,475,246.32	14,715,695.00	(2,657,926.00)	-22.0%
Noncapitalized Equipment		4400	2,998,657.00	2,998,657.00	934,547.73	3,432,929.00	(434,272.00)	-14.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,806,622.00</b>	<b>19,806,622.00</b>	<b>4,792,993.16</b>	<b>26,513,543.00</b>	<b>(6,706,921.00)</b>	<b>-33.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	18,332,156.00	18,332,156.00	5,283,559.95	35,605,730.00	(17,273,574.00)	-94.2%
Travel and Conferences		5200	747,676.00	747,676.00	162,471.78	1,138,542.00	(390,866.00)	-52.3%
Dues and Memberships		5300	37,094.00	37,094.00	92,487.29	118,110.00	(81,016.00)	-218.4%
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	605,321.00	605,321.00	271,876.66	752,955.00	(147,634.00)	-24.4%
Transfers of Direct Costs		5710	284,230.00	284,230.00	104,809.46	2,448,257.00	(2,164,027.00)	-761.4%
Transfers of Direct Costs - Interfund		5750	(4,955,410.00)	(4,955,410.00)	2,211,016.93	(1,000,042.00)	(3,955,368.00)	79.8%
Professional/Consulting Services and Operating Expenditures		5800	10,783,691.00	10,783,691.00	4,586,735.06	13,918,112.00	(3,134,421.00)	-29.1%
Communications		5900	202,534.00	202,534.00	58,797.83	217,614.00	(15,080.00)	-7.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,037,292.00</b>	<b>26,037,292.00</b>	<b>12,771,754.96</b>	<b>53,199,278.00</b>	<b>(27,161,986.00)</b>	<b>-104.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	730,054.00	730,054.00	271,267.20	873,599.00	(143,545.00)	-19.7%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>730,054.00</b>	<b>730,054.00</b>	<b>271,267.20</b>	<b>873,599.00</b>	<b>(143,545.00)</b>	<b>-19.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	115,104.00	115,104.00	3,521.00	115,104.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			115,104.00	115,104.00	3,521.00	115,104.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	10,940,897.00	10,940,897.00	48,167.39	5,751,243.00	5,189,654.00	47.4%
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			10,940,897.00	10,940,897.00	48,167.39	5,751,243.00	5,189,654.00	47.4%
TOTAL, EXPENDITURES			263,960,578.00	263,960,578.00	64,479,751.26	293,601,509.00	(29,640,931.00)	-11.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,972,017.00	8,972,017.00	1,784,669.26	8,972,416.00	(399.00)	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,972,017.00	8,972,017.00	1,784,669.26	8,972,416.00	(399.00)	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	98,932,535.00	98,932,535.00	0.00	108,337,528.00	9,404,993.00	9.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			98,932,535.00	98,932,535.00	0.00	108,337,528.00	9,404,993.00	9.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			89,960,518.00	89,960,518.00	(1,784,669.26)	99,365,112.00	(9,404,594.00)	-10.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	508,694,744.00	510,808,850.00	70,012,348.20	512,101,801.00	1,292,951.00	0.3%
2) Federal Revenue		8100-8299	35,144,536.00	35,144,536.00	10,416,364.74	38,961,848.00	3,817,312.00	10.9%
3) Other State Revenue		8300-8599	118,487,129.00	147,780,875.00	43,777,094.70	148,254,022.00	473,147.00	0.3%
4) Other Local Revenue		8600-8799	19,676,506.00	19,676,506.00	4,416,397.57	18,955,325.00	(721,181.00)	-3.7%
5) TOTAL, REVENUES			682,002,915.00	713,410,767.00	128,622,205.21	718,272,996.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	299,015,162.00	299,015,162.00	81,509,856.29	304,863,639.00	(5,848,477.00)	-2.0%
2) Classified Salaries		2000-2999	121,269,031.00	121,269,031.00	34,252,190.33	118,802,555.00	2,466,476.00	2.0%
3) Employee Benefits		3000-3999	227,443,205.00	227,443,205.00	47,544,857.56	223,925,478.00	3,517,727.00	1.5%
4) Books and Supplies		4000-4999	32,448,249.00	32,448,249.00	7,310,055.28	44,288,597.00	(11,840,348.00)	-36.5%
5) Services and Other Operating Expenditures		5000-5999	65,479,798.00	65,479,798.00	29,880,214.90	91,754,435.00	(26,274,637.00)	-40.1%
6) Capital Outlay		6000-6999	3,313,005.00	3,313,005.00	2,895,705.62	3,711,226.00	(398,221.00)	-12.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,397,888.00	1,397,888.00	367,379.00	1,397,888.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,822,496.00)	(2,822,496.00)	(481,601.69)	(2,784,419.00)	(38,077.00)	1.3%
9) TOTAL, EXPENDITURES			747,543,842.00	747,543,842.00	203,278,657.29	785,959,399.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(65,540,927.00)	(34,133,075.00)	(74,656,452.08)	(67,686,403.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	3,500.00	3,500.00	New
b) Transfers Out		7600-7629	8,972,017.00	8,972,017.00	1,786,404.40	8,994,151.00	(22,134.00)	-0.2%
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			(8,972,017.00)	(8,972,017.00)	(1,786,404.40)	(8,990,651.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(74,512,944.00)	(43,105,092.00)	(76,442,856.48)	(76,677,054.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	283,016,195.43	283,016,198.00		283,016,198.00	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)			283,016,195.43	283,016,198.00		283,016,198.00		
d) Other Restatements		9795	0.00	0.00		(2.57)	(2.57)	New
e) Adjusted Beginning Balance (F1c + F1d)			283,016,195.43	283,016,198.00		283,016,195.43		
2) Ending Balance, June 30 (E + F1e)			208,503,251.43	239,911,106.00		206,339,141.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	205,000.00	205,000.00		205,000.00		
Stores		9712	92,094.28	111,142.74		117,603.00		
Prepaid Items		9713	0.00	706,793.28		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	62,393,774.11	91,687,522.00		77,148,234.82		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	19,178,205.63	19,429,594.09		25,063,175.00		
Bus Replacement Plan	0000	9760	4,306,735.57					
Technology Device Refresh and Enhancements	0000	9760	7,588,664.06					
Textbook Adoptions	0000	9760	7,089,054.00					
Carryover of Unspent Supplemental Grants	0000	9760	193,752.00					
Bus Replacement Plan	0000	9760		4,578,124.03				
Tech Device Refresh and Enhancements	0000	9760		7,568,664.06				
Textbook Adoptions	0000	9760		7,089,054.00				
Carryover of Unspent Supplemental Grants	0000	9760		193,752.00				
Bus Replacement Plan	0000	9760				8,568,172.00		
Technology Device Refresh and Enhancements	0000	9760				7,568,664.00		
Carryover of Unspent Supplemental and Concentration Grants	0000	9760				4,680,454.00		
Textbook Adoptions	0000	9760				4,245,885.00		
d) Assigned								
Other Assignments		9780	13,314,028.53	15,899,628.36		10,699,414.00		
ERP Implementation	0000	9780	699,413.59					
Contingency for Federal Funds	0000	9780	10,000,000.00					
Additional Unspent Supplemental and Concentration Grants	0000	9780	2,614,614.94					
ERP Implementation	0000	9780		699,413.59				
Contingency for Federal Funds	0000	9780		10,000,000.00				
Additional Unspent Supplemental and Concentration Grants	0000	9780		5,200,214.77				
ERP Implementation	0000	9780				699,414.00		
Contingency for Federal Funds	0000	9780				10,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,130,317.20	15,130,317.20		15,899,071.00		
Unassigned/Unappropriated Amount		9790	98,189,831.68	96,741,108.33		77,206,643.61		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	317,900,724.00	320,014,830.00	82,320,296.00	298,547,722.00	(21,467,108.00)	-6.7%
Education Protection Account State Aid - Current Year		8012	75,720,913.00	75,720,913.00	23,366,475.00	94,132,224.00	18,411,311.00	24.3%
State Aid - Prior Years		8019	0.00	0.00	(29,159,351.00)	1,781.00	1,781.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	785,513.00	785,513.00	0.00	771,970.00	(13,543.00)	-1.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	120,675,380.00	120,675,380.00	0.00	124,083,757.00	3,408,377.00	2.8%
Unsecured Roll Taxes		8042	4,328,855.00	4,328,855.00	0.00	4,274,261.00	(54,594.00)	-1.3%
Prior Years' Taxes		8043	1,490,345.00	1,490,345.00	0.00	1,009,178.00	(481,167.00)	-32.3%
Supplemental Taxes		8044	2,442,768.00	2,442,768.00	0.00	3,135,028.00	692,260.00	28.3%

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Summary - Unrestricted/Restricted  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Revenue Augmentation Fund (ERAF)		8045	19,721,525.00	19,721,525.00	0.00	21,757,832.00	2,036,307.00	10.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	274,972.00	274,972.00	0.00	320,412.00	45,440.00	16.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	16,590.00	16,590.00	16.14	0.00	(16,590.00)	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(8,295.00)	(8,295.00)	0.00	0.00	8,295.00	-100.0%
Subtotal, LCFF Sources			543,349,290.00	545,463,396.00	76,527,436.14	548,034,165.00	2,570,769.00	0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(37,308,851.00)	(37,308,851.00)	(6,515,087.94)	(38,586,673.00)	(1,277,822.00)	3.4%
Property Taxes Transfers		8097	2,654,305.00	2,654,305.00	0.00	2,654,309.00	4.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			508,694,744.00	510,808,850.00	70,012,348.20	512,101,801.00	1,292,951.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	10,021,892.00	10,021,892.00	3,404,126.75	10,021,892.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,084,003.00	1,084,003.00	213.08	1,084,003.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	1,540,483.00	1,540,483.00	New
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	17,032,541.00	17,032,541.00	4,646,554.91	19,165,905.00	2,133,364.00	12.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,296,088.00	2,296,088.00	685,392.00	2,621,018.00	324,930.00	14.2%
Title III, Immigrant Student Program	4201	8290	505,345.00	505,345.00	155,282.60	347,569.00	(157,776.00)	-31.2%
Title III, English Learner Program	4203	8290	966,585.00	966,585.00	440,241.94	781,025.00	(185,560.00)	-19.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,658,004.00	2,658,004.00	1,072,106.41	2,848,985.00	190,981.00	7.2%
Career and Technical Education	3500-3599	8290	489,549.00	489,549.00	0.00	453,170.00	(36,379.00)	-7.4%
All Other Federal Revenue	All Other	8290	90,529.00	90,529.00	12,447.05	97,798.00	7,269.00	8.0%
TOTAL, FEDERAL REVENUE			35,144,536.00	35,144,536.00	10,416,364.74	38,961,848.00	3,817,312.00	10.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	34,836,904.00	34,836,904.00	12,523,950.00	34,841,640.00	4,736.00	0.0%
Prior Years	6500	8319	0.00	0.00	(3,001.00)	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,827,952.00	1,827,952.00	0.00	1,841,046.00	13,094.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	10,442,431.00	10,442,431.00	0.00	9,822,801.00	(619,630.00)	-5.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	17,453,460.00	33,246,888.00	15,522,558.00	33,246,888.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	4,028,649.00	4,028,649.00	454,921.29	4,028,649.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,923,854.00	1,923,854.00	0.00	2,127,604.00	203,750.00	10.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	169,926.00	169,926.00	3,712.00	151,298.00	(18,628.00)	-11.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	5,852,611.00	5,852,611.00	2,456,005.00	6,935,277.00	1,082,666.00	18.5%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	41,951,342.00	55,451,660.00	12,818,949.41	55,258,819.00	(192,841.00)	-0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>118,487,129.00</b>	<b>147,780,875.00</b>	<b>43,777,094.70</b>	<b>148,254,022.00</b>	<b>473,147.00</b>	<b>0.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,400,000.00	8,400,000.00	37,282.69	6,825,000.00	(1,575,000.00)	-18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,569,949.36)	50,000.00	50,000.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,661,800.00	1,661,800.00	112,220.72	1,661,800.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	950,521.00	950,521.00	230,065.01	928,391.00	(22,130.00)	-2.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	8,295.00	8,295.00	0.00	0.00	(8,295.00)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	8,183,571.00	8,183,571.00	5,606,778.51	9,017,815.00	834,244.00	10.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	472,319.00	472,319.00	0.00	472,319.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,676,506.00</b>	<b>19,676,506.00</b>	<b>4,416,397.57</b>	<b>18,955,325.00</b>	<b>(721,181.00)</b>	<b>-3.7%</b>
<b>TOTAL, REVENUES</b>			<b>682,002,915.00</b>	<b>713,410,767.00</b>	<b>128,622,205.21</b>	<b>718,272,996.00</b>	<b>4,862,229.00</b>	<b>0.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	237,591,765.00	237,591,765.00	63,068,143.39	240,319,575.00	(2,727,810.00)	-1.1%
Certificated Pupil Support Salaries		1200	21,031,334.00	21,031,334.00	6,134,996.39	22,285,253.00	(1,253,919.00)	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	28,056,377.00	28,056,377.00	9,547,208.44	28,695,547.00	(639,170.00)	-2.3%
Other Certificated Salaries		1900	12,335,686.00	12,335,686.00	2,759,508.07	13,563,264.00	(1,227,578.00)	-10.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>299,015,162.00</b>	<b>299,015,162.00</b>	<b>81,509,856.29</b>	<b>304,863,639.00</b>	<b>(5,848,477.00)</b>	<b>-2.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	32,504,181.00	32,504,181.00	7,955,632.81	29,943,675.00	2,560,506.00	7.9%
Classified Support Salaries		2200	45,855,514.00	45,855,514.00	13,193,506.53	45,617,558.00	237,956.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	12,904,433.00	12,904,433.00	4,118,169.48	12,806,982.00	97,451.00	0.8%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	24,712,317.00	24,712,317.00	7,706,461.91	24,948,549.00	(236,232.00)	-1.0%
Other Classified Salaries		2900	5,292,586.00	5,292,586.00	1,278,419.60	5,485,791.00	(193,205.00)	-3.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			121,269,031.00	121,269,031.00	34,252,190.33	118,802,555.00	2,466,476.00	2.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	78,295,347.00	78,295,347.00	14,718,442.51	78,737,022.00	(441,675.00)	-0.6%
PERS		3201-3202	33,277,772.00	33,277,772.00	9,265,634.62	32,891,402.00	386,370.00	1.2%
OASDI/Medicare/Alternative		3301-3302	13,816,099.00	13,816,099.00	3,884,644.41	13,827,710.00	(11,611.00)	-0.1%
Health and Welfare Benefits		3401-3402	79,303,779.00	79,303,779.00	13,516,136.54	75,593,886.00	3,709,893.00	4.7%
Unemployment Insurance		3501-3502	205,472.00	205,472.00	56,655.57	205,691.00	(219.00)	-0.1%
Workers' Compensation		3601-3602	7,541,648.00	7,541,648.00	2,061,470.90	7,582,519.00	(40,871.00)	-0.5%
OPEB, Allocated		3701-3702	9,153,605.00	9,153,605.00	2,509,961.94	9,154,358.00	(753.00)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,849,483.00	5,849,483.00	1,531,911.07	5,932,890.00	(83,407.00)	-1.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			227,443,205.00	227,443,205.00	47,544,857.56	223,925,478.00	3,517,727.00	1.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	5,719,829.00	5,719,829.00	2,221,162.76	14,890,526.00	(9,170,697.00)	-160.3%
Books and Other Reference Materials		4200	1,613,760.00	1,613,760.00	239,558.69	1,800,527.00	(186,767.00)	-11.6%
Materials and Supplies		4300	20,501,474.00	20,501,474.00	2,867,967.99	22,419,727.00	(1,918,253.00)	-9.4%
Noncapitalized Equipment		4400	4,613,186.00	4,613,186.00	1,981,365.84	5,177,817.00	(564,631.00)	-12.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			32,448,249.00	32,448,249.00	7,310,055.28	44,288,597.00	(11,840,348.00)	-36.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	18,332,156.00	18,332,156.00	5,283,559.95	35,605,730.00	(17,273,574.00)	-94.2%
Travel and Conferences		5200	1,852,747.00	1,852,747.00	325,367.84	2,207,900.00	(355,153.00)	-19.2%
Dues and Memberships		5300	371,869.00	371,869.00	342,670.95	475,448.00	(103,579.00)	-27.9%
Insurance		5400-5450	6,002,895.00	6,002,895.00	3,313,978.00	6,122,480.00	(119,585.00)	-2.0%
Operations and Housekeeping Services		5500	11,035,244.00	11,035,244.00	3,534,179.60	11,035,244.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,905,396.00	1,905,396.00	699,753.01	2,231,191.00	(325,795.00)	-17.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,529,702.00)	(6,529,702.00)	2,143,677.43	(2,567,113.00)	(3,962,589.00)	60.7%
Professional/Consulting Services and Operating Expenditures		5800	30,584,002.00	30,584,002.00	13,837,407.73	34,832,507.00	(4,248,505.00)	-13.9%
Communications		5900	1,925,191.00	1,925,191.00	399,620.39	1,811,048.00	114,143.00	5.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			65,479,798.00	65,479,798.00	29,880,214.90	91,754,435.00	(26,274,637.00)	-40.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,313,005.00	3,313,005.00	2,895,705.62	3,711,226.00	(398,221.00)	-12.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			3,313,005.00	3,313,005.00	2,895,705.62	3,711,226.00	(398,221.00)	-12.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	115,104.00	115,104.00	3,521.00	115,104.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,282,784.00	1,282,784.00	363,858.00	1,282,784.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,397,888.00	1,397,888.00	367,379.00	1,397,888.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,822,496.00)	(2,822,496.00)	(481,601.69)	(2,784,419.00)	(38,077.00)	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,822,496.00)	(2,822,496.00)	(481,601.69)	(2,784,419.00)	(38,077.00)	1.3%
TOTAL, EXPENDITURES			747,543,842.00	747,543,842.00	203,278,657.29	785,959,399.00	(38,415,557.00)	-5.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	3,500.00	3,500.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	3,500.00	3,500.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	8,972,017.00	8,972,017.00	1,786,404.40	8,994,151.00	(22,134.00)	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,972,017.00	8,972,017.00	1,786,404.40	8,994,151.00	(22,134.00)	-0.2%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>								
			(8,972,017.00)	(8,972,017.00)	(1,786,404.40)	(8,990,651.00)	18,634.00	-0.2%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	28,347,658.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	289,455.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	10,734,331.00
6211	Literacy Coaches and Reading Specialists Grant Program	569,794.00
6266	Educator Effectiveness, FY 2021-22	93,302.00
6300	Lottery: Instructional Materials	1.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,798,186.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	497,751.00
7034	Child Nutrition: Commercial Dishwasher Grant	29,782.00
7085	Learning Communities for School Success Program	1.00
7311	Classified School Employee Professional Development Block Grant	1.00
7399	LCFF Equity Multiplier	6,069,093.00
7435	Learning Recovery Emergency Block Grant	2,078,583.00
7810	Other Restricted State	233,797.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,425,150.00
9010	Other Restricted Local	15,981,349.82
Total, Restricted Balance		77,148,234.82

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)
<b>A. REVENUES</b>								
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	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,400,000.00	2,400,000.00	0.00	2,400,000.00		
<b>B. EXPENDITURES</b>								
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	511,447.00	511,447.00	0.00	511,447.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,888,553.00	1,888,553.00	0.00	1,888,553.00	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			2,400,000.00	2,400,000.00	0.00	2,400,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,774,612.94	2,774,613.00		2,774,613.00	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)			2,774,612.94	2,774,613.00		2,774,613.00		
d) Other Restatements		9795	0.00	0.00		495.51	495.51	New
e) Adjusted Beginning Balance (F1c + F1d)			2,774,612.94	2,774,613.00		2,775,108.51		
2) Ending Balance, June 30 (E + F1e)			2,774,612.94	2,774,613.00		2,775,108.51		
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	2,774,612.94	2,774,613.00		2,775,108.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,049,745.00	1,049,745.00	0.00	1,049,745.00	0.00	0.0%
Interest		8660	704.00	704.00	0.00	704.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,349,551.00	1,349,551.00	0.00	1,349,551.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>2,400,000.00</b>	<b>2,400,000.00</b>	<b>0.00</b>	<b>2,400,000.00</b>		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	466,239.00	466,239.00	0.00	466,239.00	0.00	0.0%
Noncapitalized Equipment		4400	45,208.00	45,208.00	0.00	45,208.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			511,447.00	511,447.00	0.00	511,447.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	62,390.00	62,390.00	0.00	62,390.00	0.00	0.0%
Insurance		5400-5450	259.00	259.00	0.00	259.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	259.00	259.00	0.00	259.00	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	1,825,645.00	1,825,645.00	0.00	1,825,645.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,888,553.00	1,888,553.00	0.00	1,888,553.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			2,400,000.00	2,400,000.00	0.00	2,400,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	2,775,108.51
Total, Restricted Balance		2,775,108.51

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,415,812.00	3,415,812.00	847,295.00	3,326,720.00	(89,092.00)	-2.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	381,680.00	381,680.00	84,312.80	468,710.00	87,030.00	22.8%
4) Other Local Revenue		8600-8799	22,127.00	22,127.00	(31,229.56)	22,664.00	537.00	2.4%
5) TOTAL, REVENUES			3,819,619.00	3,819,619.00	900,378.24	3,818,094.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,678,411.00	1,678,411.00	464,719.38	1,672,142.00	6,269.00	0.4%
2) Classified Salaries		2000-2999	263,093.00	263,093.00	77,955.88	268,093.00	(5,000.00)	-1.9%
3) Employee Benefits		3000-3999	985,495.00	985,495.00	223,501.46	1,032,411.00	(46,916.00)	-4.8%
4) Books and Supplies		4000-4999	34,626.00	34,626.00	9,899.56	35,652.00	(1,026.00)	-3.0%
5) Services and Other Operating Expenditures		5000-5999	401,486.00	401,486.00	96,495.20	423,834.00	(22,348.00)	-5.6%
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	5,200.00	5,200.00	0.00	6,513.00	(1,313.00)	-25.3%
9) TOTAL, EXPENDITURES			3,368,311.00	3,368,311.00	872,571.48	3,438,645.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			451,308.00	451,308.00	27,806.76	379,449.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	322,000.00	322,000.00	18,523.87	325,500.00	(3,500.00)	-1.1%
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			(322,000.00)	(322,000.00)	(18,523.87)	(325,500.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			129,308.00	129,308.00	9,282.89	53,949.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,292,316.12	1,292,318.00		1,292,318.00	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)			1,292,316.12	1,292,318.00		1,292,318.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,292,316.12	1,292,318.00		1,292,318.00		
2) Ending Balance, June 30 (E + F1e)			1,421,624.12	1,421,626.00		1,346,267.00		
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	306,741.78	306,743.00		357,359.00		
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)
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,842.00	11,842.00	0.00	12,169.00	327.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	68,885.00	68,885.00	(956.20)	67,044.00	(1,841.00)	-2.7%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	38,076.00	38,076.00	12,967.00	39,877.00	1,801.00	4.7%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	127,472.00	127,472.00	72,302.00	218,309.00	90,837.00	71.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>381,680.00</b>	<b>381,680.00</b>	<b>84,312.80</b>	<b>468,710.00</b>	<b>87,030.00</b>	<b>22.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,000.00	13,000.00	(25,306.00)	13,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(6,518.56)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	6,994.00	6,994.00	0.00	7,531.00	537.00	7.7%
Other Local Revenue								
All Other Local Revenue		8699	2,133.00	2,133.00	595.00	2,133.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,127.00</b>	<b>22,127.00</b>	<b>(31,229.56)</b>	<b>22,664.00</b>	<b>537.00</b>	<b>2.4%</b>
<b>TOTAL, REVENUES</b>			<b>3,819,619.00</b>	<b>3,819,619.00</b>	<b>900,378.24</b>	<b>3,818,094.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,270,496.00	1,270,496.00	334,168.65	1,262,079.00	8,417.00	0.7%
Certificated Pupil Support Salaries		1200	88,537.00	88,537.00	27,336.70	92,339.00	(3,802.00)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Supervisors' and Administrators' Salaries		1300	293,836.00	293,836.00	97,945.52	293,836.00	0.00	0.0%
Other Certificated Salaries		1900	25,542.00	25,542.00	5,268.51	23,888.00	1,654.00	6.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,678,411.00</b>	<b>1,678,411.00</b>	<b>464,719.38</b>	<b>1,672,142.00</b>	<b>6,269.00</b>	<b>0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	142,454.00	142,454.00	38,714.76	142,454.00	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	120,639.00	120,639.00	39,241.12	125,639.00	(5,000.00)	-4.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>263,093.00</b>	<b>263,093.00</b>	<b>77,955.88</b>	<b>268,093.00</b>	<b>(5,000.00)</b>	<b>-1.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	354,007.00	354,007.00	71,201.67	366,354.00	(12,347.00)	-3.5%
PERS		3201-3202	146,600.00	146,600.00	42,315.42	151,497.00	(4,897.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	60,083.00	60,083.00	17,391.46	61,693.00	(1,610.00)	-2.7%
Health and Welfare Benefits		3401-3402	343,868.00	343,868.00	70,663.38	369,487.00	(25,619.00)	-7.5%
Unemployment Insurance		3501-3502	937.00	937.00	263.87	936.00	1.00	0.1%
Workers' Compensation		3601-3602	34,812.00	34,812.00	9,694.42	34,789.00	23.00	0.1%
OPEB, Allocated		3701-3702	7,277.00	7,277.00	2,494.44	8,484.00	(1,207.00)	-16.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	37,911.00	37,911.00	9,476.80	39,171.00	(1,260.00)	-3.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>985,495.00</b>	<b>985,495.00</b>	<b>223,501.46</b>	<b>1,032,411.00</b>	<b>(46,916.00)</b>	<b>-4.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,000.00	6,000.00	350.99	6,600.00	(600.00)	-10.0%
Materials and Supplies		4300	27,500.00	27,500.00	9,548.57	27,926.00	(426.00)	-1.5%
Noncapitalized Equipment		4400	1,126.00	1,126.00	0.00	1,126.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>34,626.00</b>	<b>34,626.00</b>	<b>9,899.56</b>	<b>35,652.00</b>	<b>(1,026.00)</b>	<b>-3.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	2,048.00	7,447.00	(3,447.00)	-86.2%
Dues and Memberships		5300	15,614.00	15,614.00	1,399.00	12,364.00	3,250.00	20.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	(1.18)	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	184,000.00	184,000.00	0.00	184,000.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	196,372.00	196,372.00	93,049.38	218,523.00	(22,151.00)	-11.3%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>401,486.00</b>	<b>401,486.00</b>	<b>96,495.20</b>	<b>423,834.00</b>	<b>(22,348.00)</b>	<b>-5.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	5,200.00	5,200.00	0.00	6,513.00	(1,313.00)	-25.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,200.00	5,200.00	0.00	6,513.00	(1,313.00)	-25.3%
TOTAL, EXPENDITURES			3,368,311.00	3,368,311.00	872,571.48	3,438,645.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	322,000.00	322,000.00	18,523.87	325,500.00	(3,500.00)	-1.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			322,000.00	322,000.00	18,523.87	325,500.00	(3,500.00)	-1.1%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			(322,000.00)	(322,000.00)	(18,523.87)	(325,500.00)		

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	80,368.00
6300	Lottery : Instructional Materials	61,416.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	13,693.00
7412	A-G Access/Success Grant	1.00
7413	A-G Learning Loss Mitigation Grant	1.00
7435	Learning Recovery Emergency Block Grant	91,572.00
9010	Other Restricted Local	110,307.00
Total, Restricted Balance		357,359.00

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)
<b>A. REVENUES</b>								
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	830,583.00	830,583.00	0.00	826,288.00	(4,295.00)	-0.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			830,583.00	830,583.00	0.00	826,288.00		
<b>B. EXPENDITURES</b>								
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	830,583.00	830,583.00	0.00	826,288.00	4,295.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			830,583.00	830,583.00	0.00	826,288.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	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%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	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%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	830,583.00	830,583.00	0.00	826,288.00	(4,295.00)	-0.5%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			830,583.00	830,583.00	0.00	826,288.00	(4,295.00)	-0.5%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>830,583.00</b>	<b>830,583.00</b>	<b>0.00</b>	<b>826,288.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	830,583.00	830,583.00	0.00	826,288.00	4,295.00	0.5%
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%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			830,583.00	830,583.00	0.00	826,288.00	4,295.00	0.5%
<b>TOTAL, EXPENDITURES</b>			<b>830,583.00</b>	<b>830,583.00</b>	<b>0.00</b>	<b>826,288.00</b>		

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	398,195.00	398,195.00	111,180.00	358,034.00	(40,161.00)	-10.1%
3) Other State Revenue		8300-8599	4,091,725.00	4,091,725.00	1,078,004.00	4,169,412.00	77,687.00	1.9%
4) Other Local Revenue		8600-8799	174,800.00	174,800.00	11,146.04	177,575.00	2,775.00	1.6%
5) TOTAL, REVENUES			4,664,720.00	4,664,720.00	1,200,330.04	4,705,021.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,354,863.00	1,354,863.00	397,745.47	1,375,644.00	(20,781.00)	-1.5%
2) Classified Salaries		2000-2999	552,308.00	552,308.00	159,867.57	565,849.00	(13,541.00)	-2.5%
3) Employee Benefits		3000-3999	1,023,948.00	1,023,948.00	212,659.28	1,030,376.00	(6,428.00)	-0.6%
4) Books and Supplies		4000-4999	143,533.00	143,533.00	85,662.81	180,630.00	(37,097.00)	-25.8%
5) Services and Other Operating Expenditures		5000-5999	1,568,062.00	1,568,062.00	164,572.85	1,610,934.00	(42,872.00)	-2.7%
6) Capital Outlay		6000-6999	0.00	0.00	44,300.07	44,300.00	(44,300.00)	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	114,366.00	114,366.00	0.00	113,225.00	1,141.00	1.0%
9) TOTAL, EXPENDITURES			4,757,080.00	4,757,080.00	1,064,808.05	4,920,958.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(92,360.00)	(92,360.00)	135,521.99	(215,937.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(92,360.00)	(92,360.00)	135,521.99	(215,937.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,395,972.28	2,395,972.00		2,395,972.00	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)			2,395,972.28	2,395,972.00		2,395,972.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,972.28	2,395,972.00		2,395,972.00		
2) Ending Balance, June 30 (E + F1e)			2,303,612.28	2,303,612.00		2,180,035.00		
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	1,397,528.06	1,397,528.00		1,273,951.00		
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	906,084.22	906,084.00		906,084.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
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	6,700.00	6,700.00	0.00	0.00	(6,700.00)	-100.0%
All Other Federal Revenue	All Other	8290	391,495.00	391,495.00	111,180.00	358,034.00	(33,461.00)	-8.5%
TOTAL, FEDERAL REVENUE			398,195.00	398,195.00	111,180.00	358,034.00	(40,161.00)	-10.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	1,293,750.00	1,293,750.00	537,531.00	1,344,146.00	50,396.00	3.9%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	2,134,586.00	2,134,586.00	540,473.00	2,161,877.00	27,291.00	1.3%
All Other State Revenue	All Other	8590	663,389.00	663,389.00	0.00	663,389.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,091,725.00	4,091,725.00	1,078,004.00	4,169,412.00	77,687.00	1.9%
<b>OTHER LOCAL REVENUE</b>								
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	74,800.00	74,800.00	168.00	74,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(10,771.61)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	100,000.00	100,000.00	18,974.68	100,000.00	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	0.00	0.00	2,774.97	2,775.00	2,775.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,800.00	174,800.00	11,146.04	177,575.00	2,775.00	1.6%
<b>TOTAL, REVENUES</b>			<b>4,664,720.00</b>	<b>4,664,720.00</b>	<b>1,200,330.04</b>	<b>4,705,021.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	881,244.00	881,244.00	254,882.85	956,530.00	(75,286.00)	-8.5%
Certificated Pupil Support Salaries		1200	65,431.00	65,431.00	11,698.18	32,663.00	32,768.00	50.1%
Certificated Supervisors' and Administrators' Salaries		1300	331,022.00	331,022.00	115,840.50	333,188.00	(2,166.00)	-0.7%
Other Certificated Salaries		1900	77,166.00	77,166.00	15,323.94	53,263.00	23,903.00	31.0%
TOTAL, CERTIFICATED SALARIES			1,354,863.00	1,354,863.00	397,745.47	1,375,644.00	(20,781.00)	-1.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	223,804.00	223,804.00	70,861.23	233,154.00	(9,350.00)	-4.2%
Classified Support Salaries		2200	93,507.00	93,507.00	20,805.87	97,791.00	(4,284.00)	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	234,997.00	234,997.00	68,200.47	234,904.00	93.00	0.0%
Other Classified Salaries		2900	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)
TOTAL, CLASSIFIED SALARIES			552,308.00	552,308.00	159,867.57	565,849.00	(13,541.00)	-2.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	392,557.00	392,557.00	65,883.24	388,632.00	3,925.00	1.0%
PERS		3201-3202	127,944.00	127,944.00	40,523.63	137,262.00	(9,318.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	61,250.00	61,250.00	17,829.84	63,679.00	(2,429.00)	-4.0%
Health and Welfare Benefits		3401-3402	332,186.00	332,186.00	57,023.00	325,625.00	6,561.00	2.0%
Unemployment Insurance		3501-3502	922.00	922.00	274.64	953.00	(31.00)	-3.4%
Workers' Compensation		3601-3602	34,295.00	34,295.00	9,992.83	34,941.00	(646.00)	-1.9%
OPEB, Allocated		3701-3702	41,741.00	41,741.00	12,141.76	42,624.00	(883.00)	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,053.00	33,053.00	8,990.34	36,660.00	(3,607.00)	-10.9%
TOTAL, EMPLOYEE BENEFITS			1,023,948.00	1,023,948.00	212,659.28	1,030,376.00	(6,428.00)	-0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,865.00	14,865.00	3,283.11	3,909.00	10,956.00	73.7%
Materials and Supplies		4300	98,758.00	98,758.00	43,991.44	126,238.00	(27,480.00)	-27.8%
Noncapitalized Equipment		4400	29,910.00	29,910.00	38,388.26	50,483.00	(20,573.00)	-68.8%
TOTAL, BOOKS AND SUPPLIES			143,533.00	143,533.00	85,662.81	180,630.00	(37,097.00)	-25.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,163.00	23,163.00	0.00	10,865.00	12,298.00	53.1%
Dues and Memberships		5300	1,430.00	1,430.00	750.00	2,147.00	(717.00)	-50.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	6,500.00	2,123.54	3,124.00	3,376.00	51.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	272,179.00	272,179.00	74,559.50	272,179.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	1,264,790.00	1,264,790.00	87,139.81	1,322,619.00	(57,829.00)	-4.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,568,062.00	1,568,062.00	164,572.85	1,610,934.00	(42,872.00)	-2.7%
<b>CAPITAL OUTLAY</b>								
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	44,300.07	44,300.00	(44,300.00)	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	44,300.07	44,300.00	(44,300.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%

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		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%
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	114,366.00	114,366.00	0.00	113,225.00	1,141.00	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			114,366.00	114,366.00	0.00	113,225.00	1,141.00	1.0%
<b>TOTAL, EXPENDITURES</b>			<b>4,757,080.00</b>	<b>4,757,080.00</b>	<b>1,064,808.05</b>	<b>4,920,958.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6371	CalWORKs for ROCP or Adult Education	861,976.00
9010	Other Restricted Local	411,975.00
Total, Restricted Balance		1,273,951.00

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,916,420.00	13,916,420.00	4,000,570.57	15,676,802.00	1,760,382.00	12.6%
3) Other State Revenue		8300-8599	6,550,269.00	6,550,269.00	2,952,920.04	7,101,200.00	550,931.00	8.4%
4) Other Local Revenue		8600-8799	4,681,537.00	4,681,537.00	680,090.18	4,903,980.00	222,443.00	4.8%
5) TOTAL, REVENUES			25,148,226.00	25,148,226.00	7,633,580.79	27,681,982.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,183,481.00	11,183,481.00	3,482,044.90	11,234,471.00	(50,990.00)	-0.5%
2) Classified Salaries		2000-2999	6,403,654.00	6,403,654.00	1,916,509.76	6,358,070.00	45,584.00	0.7%
3) Employee Benefits		3000-3999	10,644,083.00	10,644,083.00	2,354,812.70	10,329,969.00	314,114.00	3.0%
4) Books and Supplies		4000-4999	1,555,456.00	1,555,456.00	89,722.20	1,988,793.00	(433,337.00)	-27.9%
5) Services and Other Operating Expenditures		5000-5999	392,645.00	392,645.00	162,185.64	2,389,151.00	(1,996,506.00)	-508.5%
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	1,677,439.00	1,677,439.00	326,630.98	1,678,097.00	(658.00)	0.0%
9) TOTAL, EXPENDITURES			31,856,758.00	31,856,758.00	8,331,906.18	33,978,551.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,708,532.00)	(6,708,532.00)	(698,325.39)	(6,296,569.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,592,365.00	5,592,365.00	1,495,097.50	5,592,365.00	0.00	0.0%
b) Transfers Out		7600-7629	490,071.00	490,071.00	125,091.80	490,071.00	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			5,102,294.00	5,102,294.00	1,370,005.70	5,102,294.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,606,238.00)	(1,606,238.00)	671,680.31	(1,194,275.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,236,481.91	13,236,482.00		13,236,482.00	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)			13,236,481.91	13,236,482.00		13,236,482.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,236,481.91	13,236,482.00		13,236,482.00		
2) Ending Balance, June 30 (E + F1e)			11,630,243.91	11,630,244.00		12,042,207.00		
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	8,158,882.01	8,158,882.00		7,914,210.00		
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	3,471,361.90	3,471,362.00		4,127,997.00		
Other Assignments	0000	9780		3,471,362.00				
Other Assignments	0000	9780	3,471,361.90					
Other Assignments	0000	9780				4,127,997.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	650,500.00	650,500.00	38,814.46	650,500.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,265,920.00	13,265,920.00	3,961,756.11	15,026,302.00	1,760,382.00	13.3%
TOTAL, FEDERAL REVENUE			13,916,420.00	13,916,420.00	4,000,570.57	15,676,802.00	1,760,382.00	12.6%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	35,000.00	35,000.00	2,174.04	35,000.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,432,081.00	5,432,081.00	2,629,538.00	5,573,492.00	141,411.00	2.6%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,083,188.00	1,083,188.00	321,208.00	1,492,708.00	409,520.00	37.8%
TOTAL, OTHER STATE REVENUE			6,550,269.00	6,550,269.00	2,952,920.04	7,101,200.00	550,931.00	8.4%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	50,000.00	50,000.00	626.00	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(23,723.80)	(23,724.00)	(23,724.00)	New
Fees and Contracts								
Child Development Parent Fees		8673	4,396,004.00	4,396,004.00	476,239.04	4,396,004.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	118,000.00	193,000.00	193,000.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	235,533.00	235,533.00	108,948.94	288,700.00	53,167.00	22.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,681,537.00	4,681,537.00	680,090.18	4,903,980.00	222,443.00	4.8%
<b>TOTAL, REVENUES</b>			25,148,226.00	25,148,226.00	7,633,580.79	27,681,982.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,710,429.00	8,710,429.00	2,605,326.16	8,718,957.00	(8,528.00)	-0.1%
Certificated Pupil Support Salaries		1200	488,042.00	488,042.00	166,810.84	500,108.00	(12,066.00)	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	590,999.00	590,999.00	222,848.63	577,943.00	13,056.00	2.2%
Other Certificated Salaries		1900	1,394,011.00	1,394,011.00	487,059.27	1,437,463.00	(43,452.00)	-3.1%
TOTAL, CERTIFICATED SALARIES			11,183,481.00	11,183,481.00	3,482,044.90	11,234,471.00	(50,990.00)	-0.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,746,944.00	2,746,944.00	784,598.89	2,718,869.00	28,075.00	1.0%
Classified Support Salaries		2200	1,971,410.00	1,971,410.00	576,270.42	1,938,048.00	33,362.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	221,431.00	221,431.00	73,810.76	221,432.00	(1.00)	0.0%
Clerical, Technical and Office Salaries		2400	1,462,280.00	1,462,280.00	475,842.37	1,472,208.00	(9,928.00)	-0.7%
Other Classified Salaries		2900	1,589.00	1,589.00	5,987.32	7,513.00	(5,924.00)	-372.8%

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)
TOTAL, CLASSIFIED SALARIES			6,403,654.00	6,403,654.00	1,916,509.76	6,358,070.00	45,584.00	0.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,753,483.00	2,753,483.00	487,802.86	2,678,631.00	74,852.00	2.7%
PERS		3201-3202	2,195,190.00	2,195,190.00	664,182.84	2,268,790.00	(73,600.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	816,937.00	816,937.00	237,921.82	796,288.00	20,649.00	2.5%
Health and Welfare Benefits		3401-3402	3,883,030.00	3,883,030.00	670,654.78	3,594,344.00	288,686.00	7.4%
Unemployment Insurance		3501-3502	8,548.00	8,548.00	2,607.45	8,541.00	7.00	0.1%
Workers' Compensation		3601-3602	315,329.00	315,329.00	96,466.37	315,361.00	(32.00)	0.0%
OPEB, Allocated		3701-3702	410,171.00	410,171.00	123,301.62	410,135.00	36.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	261,395.00	261,395.00	71,874.96	257,879.00	3,516.00	1.3%
TOTAL, EMPLOYEE BENEFITS			10,644,083.00	10,644,083.00	2,354,812.70	10,329,969.00	314,114.00	3.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	33,118.00	33,118.00	3,914.76	37,319.00	(4,201.00)	-12.7%
Materials and Supplies		4300	1,298,675.00	1,298,675.00	81,320.66	1,262,570.00	36,105.00	2.8%
Noncapitalized Equipment		4400	60,510.00	60,510.00	4,486.78	538,360.00	(477,850.00)	-789.7%
Food		4700	163,153.00	163,153.00	0.00	150,544.00	12,609.00	7.7%
TOTAL, BOOKS AND SUPPLIES			1,555,456.00	1,555,456.00	89,722.20	1,988,793.00	(433,337.00)	-27.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	99,744.00	99,744.00	23,633.36	125,564.00	(25,820.00)	-25.9%
Dues and Memberships		5300	3,395.00	3,395.00	36.36	6,837.00	(3,442.00)	-101.4%
Insurance		5400-5450	3,010.00	3,010.00	1,875.00	3,010.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,636.00	145,636.00	89,755.49	148,163.00	(2,527.00)	-1.7%
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	137,460.00	137,460.00	46,040.39	2,102,145.00	(1,964,685.00)	-1,429.3%
Communications		5900	3,400.00	3,400.00	845.04	3,432.00	(32.00)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			392,645.00	392,645.00	162,185.64	2,389,151.00	(1,996,506.00)	-508.5%
<b>CAPITAL OUTLAY</b>								
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	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

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)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,677,439.00	1,677,439.00	326,630.98	1,678,097.00	(658.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,677,439.00	1,677,439.00	326,630.98	1,678,097.00	(658.00)	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>31,856,758.00</b>	<b>31,856,758.00</b>	<b>8,331,906.18</b>	<b>33,978,551.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,592,365.00	5,592,365.00	1,495,097.50	5,592,365.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,592,365.00	5,592,365.00	1,495,097.50	5,592,365.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	490,071.00	490,071.00	125,091.80	490,071.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			490,071.00	490,071.00	125,091.80	490,071.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			5,102,294.00	5,102,294.00	1,370,005.70	5,102,294.00		

Resource	Description	2025-26 Projected Totals
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	126,244.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	200,113.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	257,860.00
6130	Early Education: Center-Based Reserve Account	704,165.00
7810	Other Restricted State	2,126,571.00
9010	Other Restricted Local	4,499,257.00
Total, Restricted Balance		7,914,210.00

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,080,148.00	16,080,148.00	1,095,305.88	16,733,833.00	653,685.00	4.1%
3) Other State Revenue		8300-8599	10,171,511.00	10,171,511.00	705,529.78	9,702,701.00	(468,810.00)	-4.6%
4) Other Local Revenue		8600-8799	1,036,690.00	1,036,690.00	(10,627.41)	1,308,099.00	271,409.00	26.2%
5) TOTAL, REVENUES			27,288,349.00	27,288,349.00	1,790,208.25	27,744,633.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,618,169.00	8,618,169.00	2,264,436.75	8,417,423.00	200,746.00	2.3%
3) Employee Benefits		3000-3999	5,336,388.00	5,336,388.00	1,161,796.46	5,057,775.00	278,613.00	5.2%
4) Books and Supplies		4000-4999	14,803,200.00	14,803,200.00	3,620,343.04	14,639,948.00	163,252.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	1,496,847.00	1,496,847.00	194,641.38	1,458,847.00	38,000.00	2.5%
6) Capital Outlay		6000-6999	0.00	0.00	272,203.84	272,205.00	(272,205.00)	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	1,025,491.00	1,025,491.00	154,970.71	986,584.00	38,907.00	3.8%
9) TOTAL, EXPENDITURES			31,280,095.00	31,280,095.00	7,668,392.18	30,832,782.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,991,746.00)	(3,991,746.00)	(5,878,183.93)	(3,088,149.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,869,723.00	1,869,723.00	416,398.70	1,891,857.00	22,134.00	1.2%
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			1,869,723.00	1,869,723.00	416,398.70	1,891,857.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,122,023.00)	(2,122,023.00)	(5,461,785.23)	(1,196,292.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,595,587.31	22,595,588.00		22,595,588.00	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)			22,595,587.31	22,595,588.00		22,595,588.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,587.31	22,595,588.00		22,595,588.00		
2) Ending Balance, June 30 (E + F1e)			20,473,564.31	20,473,565.00		21,399,296.00		
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	20,398,524.56	20,398,525.00		21,324,256.00		
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	75,039.75	75,040.00		75,040.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	14,540,448.00	14,540,448.00	1,095,305.88	15,207,385.00	666,937.00	4.6%
Donated Food Commodities		8221	1,539,700.00	1,539,700.00	0.00	1,526,448.00	(13,252.00)	-0.9%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,080,148.00	16,080,148.00	1,095,305.88	16,733,833.00	653,685.00	4.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	10,171,511.00	10,171,511.00	705,529.78	9,702,701.00	(468,810.00)	-4.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,171,511.00	10,171,511.00	705,529.78	9,702,701.00	(468,810.00)	-4.6%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	377,933.00	377,933.00	80.82	364,758.00	(13,175.00)	-3.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	304,042.00	304,042.00	1,420.00	600,000.00	295,958.00	97.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(75,039.75)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	354,715.00	354,715.00	62,911.52	343,341.00	(11,374.00)	-3.2%
TOTAL, OTHER LOCAL REVENUE			1,036,690.00	1,036,690.00	(10,627.41)	1,308,099.00	271,409.00	26.2%
TOTAL, REVENUES			27,288,349.00	27,288,349.00	1,790,208.25	27,744,633.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	6,971,975.00	6,971,975.00	1,776,067.89	6,815,563.00	156,412.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	1,230,272.00	1,230,272.00	365,345.43	1,194,809.00	35,463.00	2.9%
Clerical, Technical and Office Salaries		2400	373,422.00	373,422.00	117,745.59	364,551.00	8,871.00	2.4%
Other Classified Salaries		2900	42,500.00	42,500.00	5,277.84	42,500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,618,169.00	8,618,169.00	2,264,436.75	8,417,423.00	200,746.00	2.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,788,420.00	1,788,420.00	464,370.33	1,763,745.00	24,675.00	1.4%
OASDI/Medicare/Alternative		3301-3302	640,323.00	640,323.00	168,447.28	623,387.00	16,936.00	2.6%
Health and Welfare Benefits		3401-3402	2,291,055.00	2,291,055.00	370,924.56	2,074,338.00	216,717.00	9.5%
Unemployment Insurance		3501-3502	4,184.00	4,184.00	1,106.35	4,070.00	114.00	2.7%
Workers' Compensation		3601-3602	153,983.00	153,983.00	40,488.93	150,917.00	3,066.00	2.0%
OPEB, Allocated		3701-3702	319,442.00	319,442.00	82,708.97	308,113.00	11,329.00	3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	138,981.00	138,981.00	33,750.04	133,205.00	5,776.00	4.2%
TOTAL, EMPLOYEE BENEFITS			5,336,388.00	5,336,388.00	1,161,796.46	5,057,775.00	278,613.00	5.2%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	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)
Materials and Supplies		4300	1,672,500.00	1,672,500.00	441,545.48	1,522,500.00	150,000.00	9.0%
Noncapitalized Equipment		4400	466,000.00	466,000.00	75,623.13	466,000.00	0.00	0.0%
Food		4700	12,664,700.00	12,664,700.00	3,103,174.43	12,651,448.00	13,252.00	0.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,803,200.00</b>	<b>14,803,200.00</b>	<b>3,620,343.04</b>	<b>14,639,948.00</b>	<b>163,252.00</b>	<b>1.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,000.00	27,000.00	3,074.70	17,000.00	10,000.00	37.0%
Dues and Memberships		5300	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	735,965.00	735,965.00	81,623.12	735,965.00	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	477,182.00	477,182.00	9,400.07	486,582.00	(9,400.00)	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	238,500.00	238,500.00	99,406.50	201,100.00	37,400.00	15.7%
Communications		5900	13,200.00	13,200.00	1,136.99	13,200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,496,847.00</b>	<b>1,496,847.00</b>	<b>194,641.38</b>	<b>1,458,847.00</b>	<b>38,000.00</b>	<b>2.5%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	253,690.42	253,691.00	(253,691.00)	New
Equipment Replacement		6500	0.00	0.00	18,513.42	18,514.00	(18,514.00)	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>272,203.84</b>	<b>272,205.00</b>	<b>(272,205.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,025,491.00	1,025,491.00	154,970.71	986,584.00	38,907.00	3.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,025,491.00</b>	<b>1,025,491.00</b>	<b>154,970.71</b>	<b>986,584.00</b>	<b>38,907.00</b>	<b>3.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>31,280,095.00</b>	<b>31,280,095.00</b>	<b>7,668,392.18</b>	<b>30,832,782.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,869,723.00	1,869,723.00	416,398.70	1,891,857.00	22,134.00	1.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,869,723.00</b>	<b>1,869,723.00</b>	<b>416,398.70</b>	<b>1,891,857.00</b>	<b>22,134.00</b>	<b>1.2%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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 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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,869,723.00	1,869,723.00	416,398.70	1,891,857.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	21,324,256.00
Total, Restricted Balance		21,324,256.00

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)
<b>A. REVENUES</b>								
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	190,000.00	190,000.00	(20,603.16)	308,673.00	118,673.00	62.5%
5) TOTAL, REVENUES			190,000.00	190,000.00	(20,603.16)	308,673.00		
<b>B. EXPENDITURES</b>								
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	6,337.69	28,322.00	(28,322.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	801.70	4,095.00	(4,095.00)	New
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	1,416,266.00	1,416,266.00	0.00	205,257.00	1,211,009.00	85.5%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	774,982.28	2,576,900.00	(1,576,900.00)	-157.7%
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			2,416,266.00	2,416,266.00	782,121.67	2,814,574.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,226,266.00)	(2,226,266.00)	(802,724.83)	(2,505,901.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.00	2,000,000.00	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			2,000,000.00	2,000,000.00	0.00	2,000,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(226,266.00)	(226,266.00)	(802,724.83)	(505,901.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,964,199.37	3,964,199.00		3,964,199.00	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)			3,964,199.37	3,964,199.00		3,964,199.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,964,199.37	3,964,199.00		3,964,199.00		
2) Ending Balance, June 30 (E + F1e)			3,737,933.37	3,737,933.00		3,458,298.00		
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	3,717,013.21	3,717,013.00		3,437,378.00		
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	20,920.16	20,920.00		20,920.00		
Reserve for Fair Market Value Cash	0000	9780		20,920.00				
Reserve for Fair Market Value Cash	0000	9780	20,920.16					
Reserve for Fair Market Value Cash	0000	9780				20,920.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
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%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	190,000.00	190,000.00	317.00	308,673.00	118,673.00	62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(20,920.16)	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			190,000.00	190,000.00	(20,603.16)	308,673.00	118,673.00	62.5%
TOTAL, REVENUES			190,000.00	190,000.00	(20,603.16)	308,673.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	6,337.69	28,322.00	(28,322.00)	New
TOTAL, CLASSIFIED SALARIES			0.00	0.00	6,337.69	28,322.00	(28,322.00)	New
<b>EMPLOYEE BENEFITS</b>								
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	484.85	2,168.00	(2,168.00)	New
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	3.15	14.00	(14.00)	New
Workers' Compensation		3601-3602	0.00	0.00	0.00	507.00	(507.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	234.48	1,050.00	(1,050.00)	New
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	79.22	356.00	(356.00)	New
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	801.70	4,095.00	(4,095.00)	New
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%

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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,416,266.00	1,416,266.00	0.00	205,257.00	1,211,009.00	85.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,416,266.00	1,416,266.00	0.00	205,257.00	1,211,009.00	85.5%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	762,218.00	2,071,377.00	(1,071,377.00)	-107.1%
Equipment		6400	0.00	0.00	12,764.28	505,523.00	(505,523.00)	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			1,000,000.00	1,000,000.00	774,982.28	2,576,900.00	(1,576,900.00)	-157.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			2,416,266.00	2,416,266.00	782,121.67	2,814,574.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			2,000,000.00	2,000,000.00	0.00	2,000,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	3,437,378.00
Total, Restricted Balance		3,437,378.00

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)
<b>A. REVENUES</b>								
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	1,504.00	1,504.00	0.00	1,504.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,404,072.00	3,404,072.00	4,048,416.46	10,028,172.00	6,624,100.00	194.6%
5) TOTAL, REVENUES			3,405,576.00	3,405,576.00	4,048,416.46	10,029,676.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,325,313.00	1,325,313.00	429,265.53	1,482,225.00	(156,912.00)	-11.8%
3) Employee Benefits		3000-3999	763,158.00	763,158.00	180,112.76	684,928.00	78,230.00	10.3%
4) Books and Supplies		4000-4999	0.00	0.00	4,487.23	72,475.00	(72,475.00)	New
5) Services and Other Operating Expenditures		5000-5999	1,705,316.00	1,705,316.00	(2,029,468.38)	1,031,308.00	674,008.00	39.5%
6) Capital Outlay		6000-6999	0.00	0.00	29,761,802.45	131,956,296.00	(131,956,296.00)	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			3,793,787.00	3,793,787.00	28,346,199.59	135,227,232.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(388,211.00)	(388,211.00)	(24,297,783.13)	(125,197,556.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	322,000.00	322,000.00	18,635,282.40	18,938,759.00	18,616,759.00	5,781.6%
b) Transfers Out		7600-7629	0.00	0.00	16,042,193.53	16,042,194.00	(16,042,194.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	30,000,000.00	135,031,478.00	135,031,478.00	New
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			322,000.00	322,000.00	32,593,088.87	137,928,043.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(66,211.00)	(66,211.00)	8,295,305.74	12,730,487.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,419,982.83	60,419,982.00		60,419,982.00	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)			60,419,982.83	60,419,982.00		60,419,982.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,419,982.83	60,419,982.00		60,419,982.00		
2) Ending Balance, June 30 (E + F1e)			60,353,771.83	60,353,771.00		73,150,469.00		
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	54,356,399.50	54,356,399.00		67,312,461.00		
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	5,997,372.33	5,997,372.00		5,838,008.00		
Site Re-Use	0000	9780		5,997,372.00				
Site Re-Use	0000	9780	5,997,372.33					
Site Re-Use	0000	9780				5,838,008.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	1,504.00	1,504.00	0.00	1,504.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,504.00	1,504.00	0.00	1,504.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,277,519.00	2,277,519.00	726,343.37	2,277,519.00	0.00	0.0%
Interest		8660	708,000.00	708,000.00	6,341.00	3,673,860.00	2,965,860.00	418.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(346,073.59)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	418,553.00	418,553.00	3,661,805.68	4,076,793.00	3,658,240.00	874.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,404,072.00	3,404,072.00	4,048,416.46	10,028,172.00	6,624,100.00	194.6%
<b>TOTAL, REVENUES</b>			<b>3,405,576.00</b>	<b>3,405,576.00</b>	<b>4,048,416.46</b>	<b>10,029,676.00</b>		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	56,280.00	56,280.00	0.00	37,014.00	19,266.00	34.2%
Classified Supervisors' and Administrators' Salaries		2300	837,191.00	837,191.00	315,384.51	861,310.00	(24,119.00)	-2.9%
Clerical, Technical and Office Salaries		2400	431,842.00	431,842.00	94,679.01	443,547.00	(11,705.00)	-2.7%
Other Classified Salaries		2900	0.00	0.00	19,202.01	140,354.00	(140,354.00)	New
TOTAL, CLASSIFIED SALARIES			1,325,313.00	1,325,313.00	429,265.53	1,482,225.00	(156,912.00)	-11.8%
<b>EMPLOYEE BENEFITS</b>								

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)
STRS		3101-3102	5,010.00	5,010.00	1,186.83	5,103.00	(93.00)	-1.9%
PERS		3201-3202	350,396.00	350,396.00	93,924.41	328,281.00	22,115.00	6.3%
OASDI/Medicare/Alternative		3301-3302	96,730.00	96,730.00	30,886.86	108,248.00	(11,518.00)	-11.9%
Health and Welfare Benefits		3401-3402	218,204.00	218,204.00	27,445.14	140,783.00	77,421.00	35.5%
Unemployment Insurance		3501-3502	651.00	651.00	185.89	723.00	(72.00)	-11.1%
Workers' Compensation		3601-3602	23,749.00	23,749.00	7,446.58	26,324.00	(2,575.00)	-10.8%
OPEB, Allocated		3701-3702	49,092.00	49,092.00	13,793.33	54,369.00	(5,277.00)	-10.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,326.00	19,326.00	5,243.72	21,097.00	(1,771.00)	-9.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>763,158.00</b>	<b>763,158.00</b>	<b>180,112.76</b>	<b>684,928.00</b>	<b>78,230.00</b>	<b>10.3%</b>
<b>BOOKS AND SUPPLIES</b>								
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	1,573.29	46,752.00	(46,752.00)	New
Noncapitalized Equipment		4400	0.00	0.00	2,913.94	25,723.00	(25,723.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>4,487.23</b>	<b>72,475.00</b>	<b>(72,475.00)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	279.80	21,000.00	(21,000.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	50,969.72	356,472.00	(356,472.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	640,931.00	640,931.00	(2,227,637.00)	(1,956,822.00)	2,597,753.00	405.3%
Professional/Consulting Services and Operating Expenditures		5800	1,064,385.00	1,064,385.00	146,609.79	2,610,348.00	(1,545,963.00)	-145.2%
Communications		5900	0.00	0.00	309.31	310.00	(310.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,705,316.00</b>	<b>1,705,316.00</b>	<b>(2,029,468.38)</b>	<b>1,031,308.00</b>	<b>674,008.00</b>	<b>39.5%</b>
<b>CAPITAL OUTLAY</b>								
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	25,922,841.71	121,235,175.00	(121,235,175.00)	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	3,838,960.74	10,721,121.00	(10,721,121.00)	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>29,761,802.45</b>	<b>131,956,296.00</b>	<b>(131,956,296.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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)
TOTAL, EXPENDITURES			3,793,787.00	3,793,787.00	28,346,199.59	135,227,232.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	322,000.00	322,000.00	18,635,282.40	18,938,759.00	18,616,759.00	5,781.6%
(a) TOTAL, INTERFUND TRANSFERS IN			322,000.00	322,000.00	18,635,282.40	18,938,759.00	18,616,759.00	5,781.6%
<b>INTERFUND TRANSFERS OUT</b>								
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	16,042,193.53	16,042,194.00	(16,042,194.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	16,042,193.53	16,042,194.00	(16,042,194.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	30,000,000.00	135,031,478.00	135,031,478.00	New
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	30,000,000.00	135,031,478.00	135,031,478.00	New
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			322,000.00	322,000.00	32,593,088.87	137,928,043.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	67,312,461.00
Total, Restricted Balance		67,312,461.00

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	447,295.76	1,802,500.00	1,802,500.00	New
5) TOTAL, REVENUES			0.00	0.00	447,295.76	1,802,500.00		
<b>B. EXPENDITURES</b>								
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	3,180.00	89,250.00	(89,250.00)	New
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	3,180.00	89,250.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	444,115.76	1,713,250.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	444,115.76	1,713,250.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,678,593.03	8,678,593.00		8,678,593.00	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)			8,678,593.03	8,678,593.00		8,678,593.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,678,593.03	8,678,593.00		8,678,593.00		
2) Ending Balance, June 30 (E + F1e)			8,678,593.03	8,678,593.00		10,391,843.00		
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	8,637,195.83	8,637,196.00		10,350,446.00		
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	41,397.20	41,397.00		41,397.00		
Reserve for Fair Market Value Cash	0000	9780		41,397.00				
Reserve for Fair Market Value Cash	0000	9780	41,397.20					
Reserve for Fair Market Value Cash	0000	9780				41,397.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	688.00	2,500.00	2,500.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(41,397.20)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	488,004.96	1,800,000.00	1,800,000.00	New
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			0.00	0.00	447,295.76	1,802,500.00	1,802,500.00	New
TOTAL, REVENUES			0.00	0.00	447,295.76	1,802,500.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%

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	0.00	0.00	0.00	0.00	0.00	0.0%
		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,180.00	89,250.00	(89,250.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	3,180.00	89,250.00	(89,250.00)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	3,180.00	89,250.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	10,350,446.00
Total, Restricted Balance		10,350,446.00

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)
<b>A. REVENUES</b>								
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	2,574,565.00	2,574,565.00	2,574,565.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,574,565.00	2,574,565.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	2,574,565.00	2,574,565.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	2,574,565.00	2,574,565.00	(2,574,565.00)	New
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	(2,574,565.00)	(2,574,565.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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								
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	2,574,565.00	2,574,565.00	2,574,565.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	2,574,565.00	2,574,565.00	2,574,565.00	New
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,574,565.00	2,574,565.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	2,574,565.00	2,574,565.00	(2,574,565.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	2,574,565.00	2,574,565.00	(2,574,565.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

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 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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	(2,574,565.00)	(2,574,565.00)		

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)
<b>A. REVENUES</b>								
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	4,624,876.00	4,624,876.00	0.00	4,624,876.00	0.00	0.0%
4) Other Local Revenue		8600-8799	76,738,603.00	76,738,603.00	(460,894.17)	76,738,603.00	0.00	0.0%
5) TOTAL, REVENUES			81,363,479.00	81,363,479.00	(460,894.17)	81,363,479.00		
<b>B. EXPENDITURES</b>								
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	89,117,333.00	89,117,333.00	0.00	89,117,333.00	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			89,117,333.00	89,117,333.00	0.00	89,117,333.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,753,854.00)	(7,753,854.00)	(460,894.17)	(7,753,854.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,753,854.00)	(7,753,854.00)	(460,894.17)	(7,753,854.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96,812,359.51	96,812,359.00		96,812,359.00	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)			96,812,359.51	96,812,359.00		96,812,359.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96,812,359.51	96,812,359.00		96,812,359.00		
2) Ending Balance, June 30 (E + F1e)			89,058,505.51	89,058,505.00		89,058,505.00		
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	88,597,611.34	88,597,611.00		88,597,611.00		
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	460,894.17	460,894.00		460,894.00		
Reserve for Fair Market Value Cash	0000	9780		460,894.00				
Reserve for Fair Market Value Cash	0000	9780	460,894.17					
Reserve for Fair Market Value Cash	0000	9780				460,894.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	709,774.00	709,774.00	0.00	709,774.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,915,102.00	3,915,102.00	0.00	3,915,102.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,624,876.00	4,624,876.00	0.00	4,624,876.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	75,556,343.00	75,556,343.00	0.00	75,556,343.00	0.00	0.0%
Unsecured Roll		8612	1,182,260.00	1,182,260.00	0.00	1,182,260.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(460,894.17)	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			76,738,603.00	76,738,603.00	(460,894.17)	76,738,603.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			81,363,479.00	81,363,479.00	(460,894.17)	81,363,479.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,260.00	26,260.00	0.00	26,260.00	0.00	0.0%
Debt Service - Interest		7438	24,266,318.00	24,266,318.00	0.00	24,266,318.00	0.00	0.0%
Other Debt Service - Principal		7439	64,824,755.00	64,824,755.00	0.00	64,824,755.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			89,117,333.00	89,117,333.00	0.00	89,117,333.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			89,117,333.00	89,117,333.00	0.00	89,117,333.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

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)
<b>Other Sources</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	88,597,611.00
Total, Restricted Balance		88,597,611.00

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)
<b>A. REVENUES</b>								
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	27,050,450.00	27,050,450.00	6,777,820.67	27,150,500.00	100,050.00	0.4%
5) TOTAL, REVENUES			27,050,450.00	27,050,450.00	6,777,820.67	27,150,500.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	456,329.00	456,329.00	146,436.73	459,080.00	(2,751.00)	-0.6%
3) Employee Benefits		3000-3999	280,368.00	280,368.00	206,256.01	354,667.00	(74,299.00)	-26.5%
4) Books and Supplies		4000-4999	25,051.00	25,051.00	3,085.58	25,051.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	24,288,723.00	24,288,723.00	6,199,035.15	23,263,487.00	1,025,236.00	4.2%
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			25,050,471.00	25,050,471.00	6,554,813.47	24,102,285.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			1,999,979.00	1,999,979.00	223,007.20	3,048,215.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,999,979.00	1,999,979.00	223,007.20	3,048,215.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	57,750,756.93	57,750,756.00		57,750,756.00	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)			57,750,756.93	57,750,756.00		57,750,756.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			57,750,756.93	57,750,756.00		57,750,756.00		
2) Ending Net Position, June 30 (E + F1e)			59,750,735.93	59,750,735.00		60,798,971.00		

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)
<b>Components of Ending Net Position</b>								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	48,794,962.57	48,794,962.00		49,843,198.00		
c) Unrestricted Net Position		9790	10,955,773.36	10,955,773.00		10,955,773.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	850,000.00	850,000.00	5,043.00	850,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(307,527.42)	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	25,531,000.00	25,531,000.00	7,080,438.29	26,289,000.00	758,000.00	3.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	669,450.00	669,450.00	(133.20)	11,500.00	(657,950.00)	-98.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,050,450.00	27,050,450.00	6,777,820.67	27,150,500.00	100,050.00	0.4%
TOTAL, REVENUES			27,050,450.00	27,050,450.00	6,777,820.67	27,150,500.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,967.00	139,967.00	46,655.80	139,967.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	316,362.00	316,362.00	99,780.93	319,113.00	(2,751.00)	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			456,329.00	456,329.00	146,436.73	459,080.00	(2,751.00)	-0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	119,660.00	119,660.00	37,816.42	120,398.00	(738.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	33,568.00	33,568.00	12,731.58	33,702.00	(134.00)	-0.4%
Health and Welfare Benefits		3401-3402	95,559.00	95,559.00	38,100.28	168,800.00	(73,241.00)	-76.6%
Unemployment Insurance		3501-3502	219.00	219.00	71.23	220.00	(1.00)	-0.5%
Workers' Compensation		3601-3602	8,168.00	8,168.00	2,563.81	8,217.00	(49.00)	-0.6%
OPEB, Allocated		3701-3702	16,884.00	16,884.00	112,881.68	16,986.00	(102.00)	-0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,310.00	6,310.00	2,091.01	6,344.00	(34.00)	-0.5%
TOTAL, EMPLOYEE BENEFITS			280,368.00	280,368.00	206,256.01	354,667.00	(74,299.00)	-26.5%
<b>BOOKS AND SUPPLIES</b>								

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)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	24,396.00	24,396.00	3,085.58	24,396.00	0.00	0.0%
Noncapitalized Equipment		4400	655.00	655.00	0.00	655.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>25,051.00</b>	<b>25,051.00</b>	<b>3,085.58</b>	<b>25,051.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,955,410.00	4,955,410.00	0.00	3,581,174.00	1,374,236.00	27.7%
Professional/Consulting Services and Operating Expenditures		5800	19,325,313.00	19,325,313.00	6,197,929.17	19,674,313.00	(349,000.00)	-1.8%
Communications		5900	8,000.00	8,000.00	1,105.98	8,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>24,288,723.00</b>	<b>24,288,723.00</b>	<b>6,199,035.15</b>	<b>23,263,487.00</b>	<b>1,025,236.00</b>	<b>4.2%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>25,050,471.00</b>	<b>25,050,471.00</b>	<b>6,554,813.47</b>	<b>24,102,285.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	49,843,198.00
Total, Restricted Net Position		49,843,198.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	36,537.18	36,537.18	36,655.71	36,655.71	118.53	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	36,537.18	36,537.18	36,655.71	36,655.71	118.53	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	85.25	85.25	82.43	82.43	(2.82)	-3.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	85.25	85.25	82.43	82.43	(2.82)	-3.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	36,622.43	36,622.43	36,738.14	36,738.14	115.71	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	256.70	256.70	250.00	250.00	(6.70)	-3.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	256.70	256.70	250.00	250.00	(6.70)	-3.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	256.70	256.70	250.00	250.00	(6.70)	-3.0%

**San Juan Unified School District**  
**2025-2026 Cashflow Report**      **General Fund**

Actuals through the Month of:      October

			July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>			9110	\$ 320,250,656	\$ 282,397,653	\$ 255,096,822	\$ 274,406,261	\$ 233,471,046	\$ 192,279,361	\$ 219,300,845	\$ 280,230,046
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		\$ (14,459,299)	\$ 14,700,052	\$ 49,826,571	\$ 26,460,096	\$ 29,093,265	\$ 60,095,513	\$ 29,458,346	\$ 25,063,762	
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ 326,546	\$ 15,998,755	\$ 79,418,796	\$ 2,582,642	
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ 16	\$ (6,515,088)	\$ (1,788,792)	\$ (3,629,887)	\$ (2,170,904)	\$ 272,972	
<b>SUBTOTAL - LCFF</b>			\$ (14,459,299)	\$ 14,700,052	\$ 49,826,587	\$ 19,945,008	\$ 27,631,019	\$ 72,464,381	\$ 106,706,238	\$ 27,919,376	
All Other Receipts											
Federal Revenue	8100-8299		\$ 20,812	\$ -	\$ 5,314,976	\$ 5,080,576	\$ 1,770,683	\$ 5,191,749	\$ 5,011,872	\$ 82,248	
Other State Revenue	8300-8599		\$ 15,094,626	\$ 4,178,491	\$ 10,690,326	\$ 13,813,652	\$ 9,408,471	\$ 7,876,661	\$ 8,410,722	\$ 11,645,924	
Other Local Revenue	8600-8799		\$ (1,201,685)	\$ 2,388,520	\$ 6,801,784	\$ (3,572,221)	\$ 377,829	\$ 512,764	\$ 2,801,130	\$ 850,100	
Interfund Transfers In	8900-8929		\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 17	\$ -	\$ -	
All Other Financing Sources	8930-8979		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SUBTOTAL - All Other Receipts</b>			\$ 13,913,753	\$ 6,567,011	\$ 22,807,086	\$ 15,322,008	\$ 11,557,033	\$ 13,581,191	\$ 16,223,724	\$ 12,578,272	
<b>TOTAL RECEIPTS</b>			\$ (545,546)	\$ 21,267,063	\$ 72,633,673	\$ 35,267,016	\$ 39,188,052	\$ 86,045,572	\$ 122,929,962	\$ 40,497,648	
<b>C. DISBURSEMENTS</b>											
Salaries & Benefits											
Certificated Salaries	1000-1999		\$ 2,531,615	\$ 26,182,799	\$ 26,093,820	\$ 26,701,622	\$ 26,994,600	\$ 27,288,434	\$ 27,656,863	\$ 25,365,385	
Classified Salaries	2000-2999		\$ 4,602,196	\$ 10,309,986	\$ 9,688,160	\$ 9,651,848	\$ 10,284,166	\$ 10,436,309	\$ 11,002,301	\$ 9,397,545	
Employee Benefits	3000-3999		\$ 2,420,889	\$ 10,629,141	\$ 17,103,306	\$ 17,391,522	\$ 18,742,093	\$ 18,718,420	\$ 18,924,664	\$ 18,095,612	
<b>SUBTOTAL - Salaries &amp; Benefits</b>			\$ 9,554,700	\$ 47,121,926	\$ 52,885,285	\$ 53,744,993	\$ 56,020,859	\$ 56,443,163	\$ 57,583,828	\$ 52,858,542	
Non-Personnel											
Books and Supplies	4000-4999		\$ 302,599	\$ 859,857	\$ 3,920,218	\$ 2,227,381	\$ 2,188,310	\$ 3,707,364	\$ 2,058,837	\$ 766,704	
Services	5000-5999		\$ 2,263,123	\$ 6,506,804	\$ 6,577,740	\$ 14,532,547	\$ 6,451,192	\$ 5,224,359	\$ 7,722,227	\$ 7,128,666	
Capital Outlay	6000-6999		\$ 21,407	\$ 67,434	\$ 155,613	\$ 2,651,251	\$ 103,596	\$ (143,016)	\$ 44,714	\$ 51,857	
Other Outgo	7000-7499		\$ 81,975	\$ 12,471	\$ (183,492)	\$ (25,177)	\$ (15,254)	\$ (351,876)	\$ (114,826)	\$ (36,449)	
Interfund Transfers Out	7600-7629		\$ -	\$ 1,735	\$ 526,685	\$ 1,257,985	\$ 823,516	\$ 469,397	\$ 258,387	\$ 30,657	
All Other Financing Uses	7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SUBTOTAL - Non-Personnel</b>			\$ 2,669,104	\$ 7,448,302	\$ 10,996,764	\$ 20,643,988	\$ 9,551,360	\$ 8,906,228	\$ 9,969,339	\$ 7,941,435	
<b>TOTAL DISBURSEMENTS</b>			\$ 12,223,804	\$ 54,570,228	\$ 63,882,050	\$ 74,388,980	\$ 65,572,219	\$ 65,349,391	\$ 67,553,167	\$ 60,799,977	
<b>D. BALANCE SHEET ITEMS</b>											
			<b>Beginning Bal</b>								
Assets and Deferred Outflows - (increases)/decreases											
Cash Not in Treasury	9111-9199	\$ (1,977,371)	\$ 1,772,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	9200-9299	\$ (36,434,425)	\$ 171,731	\$ 2,229,140	\$ 186,613	\$ 9,955,783	\$ 4,819,657	\$ 1,798,360	\$ 1,000,000	\$ 1,000,000	
Due From Other Funds	9310	\$ (4,128,238)	\$ -	\$ -	\$ (154,971)	\$ 4,283,208	\$ -	\$ -	\$ -	\$ -	
Stores	9320	\$ (111,143)	\$ 10,906	\$ (6,881)	\$ 34,888	\$ 5,952	\$ (20,634)	\$ (10,464)	\$ 15,000	\$ (10,464)	
Prepaid Expenditures	9330	\$ (706,793)	\$ -	\$ (2,518,763)	\$ -	\$ 278,214	\$ 222,231	\$ -	\$ -	\$ -	
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Undefined Objects											
<b>SUBTOTAL - Assets</b>			\$ (43,357,970)	\$ 1,955,009	\$ (296,505)	\$ 66,530	\$ 14,523,158	\$ 5,021,254	\$ 1,787,896	\$ 1,015,000	\$ 989,536
Liabilities and Deferred Inflows - increases/(decreases)											
Accounts Payable	9500-9599	\$ 73,339,588	\$ (27,057,510)	\$ 6,315,034	\$ 10,491,165	\$ (14,477,057)	\$ (14,535,420)	\$ 4,537,406	\$ 4,537,406	\$ 4,537,406	
Due To Other Funds	9610	\$ 1,104,651	\$ -	\$ -	\$ -	\$ (1,104,651)	\$ -	\$ -	\$ -	\$ -	
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Unearned Revenues	9650	\$ 6,148,187	\$ -	\$ -	\$ -	\$ (758,791)	\$ (5,295,714)	\$ -	\$ -	\$ -	
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Undefined Objects											
<b>SUBTOTAL - Liabilities</b>			\$ 80,592,426	\$ (27,057,510)	\$ 6,315,034	\$ 10,491,165	\$ (16,340,500)	\$ (19,831,134)	\$ 4,537,406	\$ 4,537,406	\$ 4,537,406
Non-Operating											
Suspense Clearing	9910	\$ 4	\$ 18,849	\$ (16,195)	\$ 121	\$ 4,092	\$ 2,362	\$ -	\$ -	\$ -	
<b>TOTAL BALANCE SHEET ITEMS</b>			\$ 37,234,460	\$ (25,083,652)	\$ 6,002,334	\$ 10,557,816	\$ (1,813,250)	\$ (14,807,518)	\$ 6,325,303	\$ 5,552,406	\$ 5,526,943
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			\$ (37,853,002)	\$ (27,300,831)	\$ 19,309,439	\$ (40,935,215)	\$ (41,191,685)	\$ 27,021,483	\$ 60,929,201	\$ (14,775,386)	
<b>F. ENDING CASH (A + E)</b>			\$ 282,397,653	\$ 255,096,822	\$ 274,406,261	\$ 233,471,046	\$ 192,279,361	\$ 219,300,845	\$ 280,230,046	\$ 265,454,659	

San Juan Unified School District  
2025-2026 Cashflow Report General Fund

Actuals through the Month of: October

		March	April	May	June			Accruals	Adjustments	Total	Budget	
<b>A. BEGINNING CASH</b>		9110	\$ 265,454,659	\$ 269,519,662	\$ 277,735,445	\$ 253,406,452						
<b>B. RECEIPTS</b>												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019	\$ 60,207,309	\$ 23,907,752	\$ 23,894,194	\$ 38,659,166	\$ 25,775,000				\$ 392,681,727	\$ 392,681,727	
Property Taxes	8020-8079	\$ 281,720	\$ 37,459,012	\$ 15,221,788	\$ 4,063,179					\$ 155,352,438	\$ 155,352,438	
Miscellaneous Funds	8080-8099	\$ (5,902,929)	\$ (3,329,132)	\$ (1,830,047)	\$ (11,038,573)					\$ (35,932,364)	\$ (35,932,364)	
<b>SUBTOTAL - LCFF</b>		\$ 54,586,100	\$ 58,037,632	\$ 37,285,935	\$ 31,683,772	\$ 25,775,000	\$ -			\$ 512,101,801	\$ 512,101,801	
All Other Receipts												
Federal Revenue	8100-8299	\$ 978,841	\$ 1,339,063	\$ 596,961	\$ 13,485,814	\$ 88,252				\$ 38,961,848	\$ 38,961,848	
Other State Revenue	8300-8599	\$ 10,048,624	\$ 12,634,418	\$ 10,701,818	\$ 33,385,512	\$ 364,777				\$ 148,254,022	\$ 148,254,022	
Other Local Revenue	8600-8799	\$ 416,675	\$ 3,107,005	\$ 555,848	\$ 3,173,457	\$ 2,744,119				\$ 18,955,325	\$ 18,955,325	
Interfund Transfers In	8900-8929	\$ -	\$ -	\$ -	\$ 3,434					\$ 3,500	\$ 3,500	
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	
<b>SUBTOTAL - All Other Receipts</b>		\$ 11,444,140	\$ 17,080,486	\$ 11,854,627	\$ 50,048,216	\$ 3,197,149	\$ -			\$ 206,174,694	\$ 206,174,695	
<b>TOTAL RECEIPTS</b>		\$ 66,030,240	\$ 75,118,118	\$ 49,140,562	\$ 81,731,988	\$ 28,972,149	\$ -			\$ 718,276,495	\$ 718,276,496	

<b>C. DISBURSEMENTS</b>											
								Accruals	Adjustments	Total	Budget
Salaries & Benefits											
Certificated Salaries	1000-1999	\$ 26,760,057	\$ 27,072,827	\$ 26,650,306	\$ 33,630,979	\$ 1,934,332				\$ 304,863,639	\$ 304,863,639
Classified Salaries	2000-2999	\$ 10,170,141	\$ 10,033,049	\$ 11,692,009	\$ 10,299,003	\$ 1,235,842				\$ 118,802,555	\$ 118,802,555
Employee Benefits	3000-3999	\$ 18,808,762	\$ 19,173,453	\$ 19,373,281	\$ 43,930,509	\$ 613,826				\$ 223,925,478	\$ 223,925,478
<b>SUBTOTAL - Salaries &amp; Benefits</b>		\$ 55,738,960	\$ 56,279,329	\$ 57,715,596	\$ 87,860,491	\$ 3,784,000	\$ -			\$ 647,591,672	\$ 647,591,672
Non-Personnel											
Books and Supplies	4000-4999	\$ 4,340,199	\$ 3,691,625	\$ 3,754,341	\$ 13,678,239	\$ 2,792,923				\$ 44,288,597	\$ 44,288,597
Services	5000-5999	\$ 7,460,548	\$ 6,275,870	\$ 11,381,852	\$ 4,122,034	\$ 6,107,472				\$ 91,754,435	\$ 91,754,435
Capital Outlay	6000-6999	\$ 41,688	\$ 36,832	\$ 751,042	\$ (1,600,062)	\$ 1,528,869				\$ 3,711,226	\$ 3,711,226
Other Outgo	7000-7499	\$ (189,675)	\$ 25,857	\$ (37,721)	\$ (552,364)					\$ (1,386,531)	\$ (1,386,531)
Interfund Transfers Out	7600-7629	\$ 100,460	\$ 51,588	\$ 502,558	\$ 4,971,184					\$ 8,994,151	\$ 8,994,151
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -
<b>SUBTOTAL - Non-Personnel</b>		\$ 11,753,220	\$ 10,081,772	\$ 16,352,072	\$ 20,619,032	\$ 10,429,263	\$ -			\$ 147,361,879	\$ 147,361,878
<b>TOTAL DISBURSEMENTS</b>		\$ 67,492,180	\$ 66,361,101	\$ 74,067,668	\$ 108,479,523	\$ 14,213,264	\$ -			\$ 794,953,551	\$ 794,953,550

<b>D. BALANCE SHEET ITEMS</b>											
		Beginning Bal						Ending Balance	Adjustments	Total	
Assets and Deferred Outflows - (increases)/decreases											
Cash Not in Treasury	9111-9199	\$ -	\$ -	\$ (1,486,185)	\$ (1,486,185)	\$ (3,177,371)				\$ (3,177,371)	
Accounts Receivable	9200-9299	\$ (36,434,425)	\$ 1,000,000	\$ (4,764,707)	\$ (4,764,707)	\$ (28,567,262)	\$ (28,972,149)			\$ (57,539,410)	
Due From Other Funds	9310	\$ (4,128,238)	\$ -	\$ (1,788,915)	\$ -	\$ (1,788,915)	\$ (3,577,829)			\$ (3,577,829)	
Stores	9320	\$ (111,143)	\$ (10,464)	\$ (10,464)	\$ (10,464)	\$ (134,694)				\$ (134,694)	
Prepaid Expenditures	9330	\$ (706,793)	\$ -	\$ -	\$ -	\$ 2,357,539	\$ (367,572)			\$ (367,572)	
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>SUBTOTAL - Assets</b>		\$ (43,357,970)	\$ 989,536	\$ (6,564,085)	\$ (6,261,356)	\$ (5,692,732)	\$ (35,824,728)	\$ (28,972,149)		\$ (64,796,877)	
Liabilities and Deferred Inflows - increases/(decreases)											
Accounts Payable	9500-9599	\$ 73,339,588	\$ 4,537,406	\$ 4,537,406	\$ 4,537,406	\$ 4,537,406	\$ 65,837,642	\$ 14,213,264		\$ 80,050,906	
Due To Other Funds	9610	\$ 1,104,651	\$ -	\$ -	\$ 836,616	\$ 836,616	\$ 1,673,233			\$ 1,673,233	
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Unearned Revenues	9650	\$ 6,148,187	\$ -	\$ 1,485,446	\$ 1,485,446	\$ 4,475,743	\$ 7,540,317			\$ 7,540,317	
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>SUBTOTAL - Liabilities</b>		\$ 80,592,426	\$ 4,537,406	\$ 6,022,852	\$ 6,859,469	\$ 9,849,765	\$ 75,051,192	\$ 14,213,264		\$ 89,264,455	
Non-Operating											
Suspense Clearing	9910	\$ 4	\$ -	\$ -	\$ -	\$ (9,233)	\$ (0)			\$ (0)	
<b>TOTAL BALANCE SHEET ITEMS</b>		\$ 37,234,460	\$ 5,526,943	\$ (541,233)	\$ 598,113	\$ 4,147,801	\$ 39,226,463	\$ (14,758,885)		\$ 24,467,578	

<b>E. NET INCREASE/DECREASE (B - C + D)</b>		\$ 4,065,002	\$ 8,215,784	\$ (24,328,993)	\$ (22,599,734)	\$ 53,985,348	\$ (14,758,885)			\$ (52,209,478)	\$ (76,677,054)
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<b>F. ENDING CASH (A + E)</b>		\$ 269,519,662	\$ 277,735,445	\$ 253,406,452	\$ 230,806,718					\$ 268,041,178	
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San Juan Unified School District  
2026-2027 Cashflow Report General Fund

		July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>		9110	\$ 256,581,718	\$ 243,042,570	\$ 219,846,553	\$ 240,105,797	\$ 197,604,871	\$ 156,478,691	\$ 181,659,727	\$ 241,505,480
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	\$ 14,509,809	\$ 15,644,654	\$ 61,119,529	\$ 18,116,996	\$ 27,155,229	\$ 56,134,316	\$ 27,479,470	\$ 23,142,740	
Property Taxes	8020-8079	\$ -	\$ -	\$ -	\$ -	\$ 326,240	\$ 16,001,301	\$ 79,416,166	\$ 2,578,850	
Miscellaneous Funds	8080-8099	\$ 36,170	\$ 115,743	\$ (1,815,714)	\$ (4,094,400)	\$ (1,819,331)	\$ (3,841,213)	\$ (2,217,197)	\$ 307,442	
<b>SUBTOTAL - LCFF</b>		\$ 14,545,978	\$ 15,760,397	\$ 59,303,815	\$ 14,022,596	\$ 25,662,137	\$ 68,294,404	\$ 104,678,439	\$ 26,029,032	
All Other Receipts										
Federal Revenue	8100-8299	\$ 1,871,641	\$ 664,433	\$ 230,836	\$ 1,238,402	\$ 1,737,507	\$ 5,231,237	\$ 4,420,192	\$ (474,149)	
Other State Revenue	8300-8599	\$ 7,819,137	\$ 5,476,120	\$ 11,156,574	\$ 7,832,759	\$ 9,521,911	\$ 7,968,981	\$ 8,445,758	\$ 11,578,862	
Other Local Revenue	8600-8799	\$ 207,937	\$ 563,557	\$ 1,402,395	\$ (89,791)	\$ 252,833	\$ 348,531	\$ 1,899,790	\$ 588,368	
Interfund Transfers In	8900-8929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SUBTOTAL - All Other Receipts</b>		\$ 9,898,715	\$ 6,704,110	\$ 12,789,804	\$ 8,981,371	\$ 11,512,250	\$ 13,548,749	\$ 14,765,740	\$ 11,693,080	
<b>TOTAL RECEIPTS</b>		\$ 24,444,694	\$ 22,464,507	\$ 72,093,619	\$ 23,003,967	\$ 37,174,388	\$ 81,843,153	\$ 119,444,179	\$ 37,722,112	
<b>C. DISBURSEMENTS</b>										
Salaries & Benefits										
Certificated Salaries	1000-1999	\$ 4,141,544	\$ 23,665,968	\$ 24,494,277	\$ 25,529,663	\$ 26,624,214	\$ 26,860,874	\$ 27,215,863	\$ 24,938,014	
Classified Salaries	2000-2999	\$ 4,710,519	\$ 10,811,643	\$ 10,548,556	\$ 9,859,517	\$ 10,874,283	\$ 11,037,147	\$ 11,625,961	\$ 9,934,685	
Employee Benefits	3000-3999	\$ 3,000,423	\$ 11,458,308	\$ 18,451,419	\$ 18,451,419	\$ 19,632,688	\$ 19,609,062	\$ 19,821,691	\$ 18,947,552	
<b>SUBTOTAL - Salaries &amp; Benefits</b>		\$ 11,852,486	\$ 45,935,919	\$ 53,494,252	\$ 53,840,599	\$ 57,131,185	\$ 57,507,083	\$ 58,663,516	\$ 53,820,251	
Non-Personnel										
Books and Supplies	4000-4999	\$ 105,966	\$ 1,193,268	\$ 2,713,649	\$ 2,280,571	\$ 898,407	\$ 1,716,187	\$ 856,942	\$ 283,344	
Services	5000-5999	\$ 814,902	\$ 3,896,066	\$ 5,371,218	\$ 6,447,841	\$ 4,526,574	\$ 3,616,501	\$ 5,442,596	\$ 4,966,741	
Capital Outlay	6000-6999	\$ -	\$ 291,097	\$ 347,615	\$ 170,769	\$ 196,293	\$ 48,921	\$ 62,899	\$ 86,904	
Other Outgo	7000-7499	\$ 126,835	\$ (28,523)	\$ (190,397)	\$ (70,946)	\$ (12,162)	\$ (361,537)	\$ (114,672)	\$ (32,722)	
Interfund Transfers Out	7600-7629	\$ -	\$ 375,030	\$ 655,854	\$ 1,022,810	\$ 752,752	\$ 460,264	\$ 239,553	\$ 27,813	
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SUBTOTAL - Non-Personnel</b>		\$ 1,047,703	\$ 5,726,939	\$ 8,897,939	\$ 9,851,044	\$ 6,361,864	\$ 5,480,337	\$ 6,487,317	\$ 5,332,079	
<b>TOTAL DISBURSEMENTS</b>		\$ 12,900,189	\$ 51,662,857	\$ 62,392,191	\$ 63,691,643	\$ 63,493,049	\$ 62,987,420	\$ 65,150,833	\$ 59,152,330	
<b>D. BALANCE SHEET ITEMS</b>										
		Beginning Bal								
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	\$ (3,177,371)	\$ 1,772,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	9200-9299	\$ (31,764,410)	\$ 171,731	\$ 2,229,140	\$ 186,613	\$ 9,955,783	\$ 4,819,657	\$ 1,798,360	\$ 1,000,000	\$ 1,000,000
Due From Other Funds	9310	\$ (3,577,829)	\$ -	\$ -	\$ (154,971)	\$ 4,283,208	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ (134,694)	\$ 10,906	\$ (6,881)	\$ 34,888	\$ 5,952	\$ (20,634)	\$ (10,464)	\$ 15,000	\$ (10,464)
Prepaid Expenditures	9330	\$ (367,572)	\$ -	\$ (2,518,763)	\$ -	\$ 278,214	\$ 222,231	\$ -	\$ -	\$ -
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL - Assets</b>		\$ (39,021,877)	\$ 1,955,009	\$ (296,505)	\$ 66,530	\$ 14,523,158	\$ 5,021,254	\$ 1,787,896	\$ 1,015,000	\$ 989,536
Liabilities and Deferred Inflows increases/(decreases)										
Accounts Payable	9500-9599	\$ 80,050,906	\$ (27,057,510)	\$ 6,315,034	\$ 10,491,165	\$ (14,477,057)	\$ (14,535,420)	\$ 4,537,406	\$ 4,537,406	\$ 4,537,406
Due To Other Funds	9610	\$ 1,673,233	\$ -	\$ -	\$ -	\$ (1,104,651)	\$ -	\$ -	\$ -	\$ -
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ 7,540,317	\$ -	\$ -	\$ -	\$ (758,791)	\$ (5,295,714)	\$ -	\$ -	\$ -
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL - Liabilities</b>		\$ 89,264,455	\$ (27,057,510)	\$ 6,315,034	\$ 10,491,165	\$ (16,340,500)	\$ (19,831,134)	\$ 4,537,406	\$ 4,537,406	\$ 4,537,406
Non-Operating										
Suspense Clearing	9910	\$ (0)	\$ 18,849	\$ (16,195)	\$ 121	\$ 4,092	\$ 2,362	\$ -	\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>		\$ 50,242,578	\$ (25,083,652)	\$ 6,002,334	\$ 10,557,816	\$ (1,813,250)	\$ (14,807,518)	\$ 6,325,303	\$ 5,552,406	\$ 5,526,943
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		\$ (13,539,148)	\$ (23,196,017)	\$ 20,259,244	\$ (42,500,926)	\$ (41,126,179)	\$ 25,181,036	\$ 59,845,753	\$ (15,903,275)	
<b>F. ENDING CASH (A + E)</b>		\$ 243,042,570	\$ 219,846,553	\$ 240,105,797	\$ 197,604,871	\$ 156,478,691	\$ 181,659,727	\$ 241,505,480	\$ 225,602,205	

San Juan Unified School District  
2026-2027 Cashflow Report General Fund

		March	April	May	June					
<b>A. BEGINNING CASH</b>		9110	\$ 225,602,205	\$ 228,766,968	\$ 237,551,227	\$ 215,301,027				
<b>B. RECEIPTS</b>							Accruals	Adjustments	Total	Budget
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	\$ 55,769,544	\$ 21,967,364	\$ 21,926,834	\$ 62,335,435				\$ 405,301,918	\$ 405,301,918
Property Taxes	8020-8079	\$ 279,634	\$ 37,455,473	\$ 15,224,539	\$ 4,070,234				\$ 155,352,438	\$ 155,352,438
Miscellaneous Funds	8080-8099	\$ (6,145,217)	\$ (3,508,452)	\$ (1,945,925)	\$ (11,241,515)				\$ (36,169,610)	\$ (36,169,610)
<b>SUBTOTAL - LCFF</b>		\$ 49,903,962	\$ 55,914,385	\$ 35,205,448	\$ 55,164,154	\$ -	\$ -	\$ -	\$ 524,484,746	\$ 524,484,746
All Other Receipts										
Federal Revenue	8100-8299	\$ 1,522,268	\$ 1,852,925	\$ 539,656	\$ 12,270,816.80	\$ 88,252			\$ 31,194,017	\$ 31,194,017
Other State Revenue	8300-8599	\$ 10,039,554	\$ 12,968,325	\$ 10,693,419	\$ 32,355,724	\$ 364,777			\$ 136,221,902	\$ 136,221,902
Other Local Revenue	8600-8799	\$ 287,095	\$ 2,067,557	\$ 373,342	\$ 1,168,881.07	\$ 2,744,119			\$ 11,814,613	\$ 11,814,613
Interfund Transfers In	8900-8929	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
<b>SUBTOTAL - All Other Receipts</b>		\$ 11,848,917	\$ 16,888,807	\$ 11,606,418	\$ 45,795,422	\$ 3,197,149	\$ -	\$ -	\$ 179,230,532	\$ 179,230,532
<b>TOTAL RECEIPTS</b>		\$ 61,752,879	\$ 72,803,192	\$ 46,811,865	\$ 100,959,576	\$ 3,197,149	\$ -	\$ -	\$ 703,715,278	\$ 703,715,278
<b>C. DISBURSEMENTS</b>							Accruals	Adjustments	Total	Budget
Salaries & Benefits										
Certificated Salaries	1000-1999	\$ 26,328,390	\$ 26,624,214	\$ 26,210,060	\$ 31,257,188.90	\$ 1,934,332			\$ 295,824,602	\$ 295,824,601
Classified Salaries	2000-2999	\$ 10,749,003	\$ 10,598,667	\$ 12,352,584	\$ 10,941,350	\$ 1,235,842			\$ 125,279,757	\$ 125,279,757
Employee Benefits	3000-3999	\$ 19,703,564	\$ 20,081,570	\$ 20,294,198	\$ 46,188,044.28	\$ 613,826			\$ 236,253,764	\$ 236,253,765
<b>SUBTOTAL - Salaries &amp; Benefits</b>		\$ 56,780,957	\$ 57,304,452	\$ 58,856,842	\$ 88,386,583	\$ 3,784,000	\$ -	\$ -	\$ 657,358,123	\$ 657,358,123
Non-Personnel										
Books and Supplies	4000-4999	\$ 1,932,726	\$ 1,686,240	\$ 1,534,202	\$ 5,041,643	\$ 2,792,923			\$ 23,036,066	\$ 23,036,066
Services	5000-5999	\$ 5,234,409	\$ 4,371,921	\$ 7,934,889	\$ 750,793.91	\$ 6,107,472			\$ 59,481,925	\$ 59,481,925
Capital Outlay	6000-6999	\$ 264,054	\$ 35,855	\$ 890,004	\$ (884,687)	\$ 1,528,869			\$ 3,038,594	\$ 3,038,594
Other Outgo	7000-7499	\$ (190,397)	\$ 32,577	\$ (35,763)	\$ (570,177.54)	\$ -			\$ (1,447,885)	\$ (1,447,885)
Interfund Transfers Out	7600-7629	\$ 93,309	\$ 46,654	\$ 480,003	\$ 4,817,973	\$ -			\$ 8,972,017	\$ 8,972,017
All Other Financing Uses	7630-7699	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
<b>SUBTOTAL - Non-Personnel</b>		\$ 7,334,101	\$ 6,173,249	\$ 10,803,335	\$ 9,155,546	\$ 10,429,263	\$ -	\$ -	\$ 93,080,716	\$ 93,080,717
<b>TOTAL DISBURSEMENTS</b>		\$ 64,115,058	\$ 63,477,700	\$ 69,660,177	\$ 97,542,129	\$ 14,213,264	\$ -	\$ -	\$ 750,438,839	\$ 750,438,840
<b>D. BALANCE SHEET ITEMS</b>		Beginning Bal				Ending Balance	Adjustments	Total		
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	\$ (3,177,371)	\$ -	\$ (1,486,185)	\$ (1,486,185)	\$ (4,377,371)			\$ (4,377,371)	
Accounts Receivable	9200-9299	\$ (31,764,410)	\$ 1,000,000	\$ (4,764,707)	\$ (4,764,707)	\$ (23,897,247)	\$ (3,197,149)		\$ (27,094,396)	
Due From Other Funds	9310	\$ (3,577,829)	\$ -	\$ (1,788,915)	\$ -	\$ (1,788,915)			\$ (3,027,421)	
Stores	9320	\$ (134,694)	\$ (10,464)	\$ (10,464)	\$ (10,464)	\$ (158,245)			\$ (158,245)	
Prepaid Expenditures	9330	\$ (367,572)	\$ -	\$ -	\$ -	\$ 2,357,539			\$ (28,351)	
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>SUBTOTAL - Assets</b>		\$ (39,021,877)	\$ 989,536	\$ (6,564,085)	\$ (6,261,356)	\$ (5,692,732)	\$ (3,197,149)	\$ (34,685,784)		
Liabilities and Deferred Inflows increases/(decreases)										
Accounts Payable	9500-9599	\$ 80,050,906	\$ 4,537,406	\$ 4,537,406	\$ 4,537,406	\$ 72,548,960	\$ 14,213,264		\$ 86,762,224	
Due To Other Funds	9610	\$ 1,673,233	\$ -	\$ -	\$ 836,616	\$ 836,616			\$ 2,241,814	
Current Loans	9640	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Unearned Revenues	9650	\$ 7,540,317	\$ -	\$ 1,485,446	\$ 1,485,446	\$ 4,475,743			\$ 8,932,447	
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>SUBTOTAL - Liabilities</b>		\$ 89,264,455	\$ 4,537,406	\$ 6,022,852	\$ 6,859,469	\$ 9,849,765	\$ 14,213,264	\$ 97,936,485		
Non-Operating										
Suspense Clearing	9910	\$ (0)	\$ -	\$ -	\$ (9,233)	\$ (5)			\$ (5)	
<b>TOTAL BALANCE SHEET ITEMS</b>		\$ 50,242,578	\$ 5,526,943	\$ (541,233)	\$ 598,113	\$ 4,147,801	\$ 52,234,581	\$ 11,016,115	\$ 63,250,696	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		\$ 3,164,764	\$ 8,784,258	\$ (22,250,199)	\$ 7,565,247	\$ 41,218,466	\$ 11,016,115	\$ 16,527,135	\$ (46,723,562)	
<b>F. ENDING CASH (A + E)</b>		\$ 228,766,968	\$ 237,551,227	\$ 215,301,027	\$ 222,866,274	\$ 273,108,852				

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	798,717,695.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	40,924,890.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	12,286.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	3,625,823.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	7,939,999.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,983.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,584,091.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	3,088,149.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				749,296,863.00
<b>Section II - Expenditures Per ADA</b>				<b>2025-26 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				36,988.14
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,257.76
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>	<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		674,186,859.36	18,456.64	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		674,186,859.36	18,456.64	
B. Required effort (Line A.2 times 90%)		606,768,173.42	16,610.98	
C. Current year expenditures (Line I.E and Line II.B)		749,296,863.00	20,257.76	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 25,511,030.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 615,890,446.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.14%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 20,762,277.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 13,099,977.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	130,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	273,792.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,577,649.86
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	497.55
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	36,844,993.41
9. Carry-Forward Adjustment (Part IV, Line F)	(2,277,581.00)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	34,567,412.41
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	453,718,037.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	114,024,590.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	70,695,948.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,746,351.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	12,286.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,439,801.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,283,155.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	59,684,424.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	11,520.45
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,400,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,763,433.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	32,149,910.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,922,545.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	770,852,000.59
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	4.78%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	4.48%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	36,844,993.41
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	5,818,097.23
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.84%) times Part III, Line B19); zero if positive	(2,277,581.00)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(2,277,581.00)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.48%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1138790.50) is applied to the current year calculation and the remainder (\$-1138790.50) is deferred to one or more future years:	4.63%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-759193.67) is applied to the current year calculation and the remainder (\$-1518387.33) is deferred to one or more future years:	4.68%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(2,277,581.00)

Approved  
indirect cost  
rate: 5.83%

Highest rate  
used in any  
program: 5.84%

Note: In one or more  
resources, the rate  
used is greater than  
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	15,056,062.00	877,768.00	5.83%
01	3010	18,110,087.00	1,055,818.00	5.83%
01	3182	749,818.00	43,710.00	5.83%
01	3310	9,653,192.00	562,781.00	5.83%
01	3311	210,968.00	12,299.00	5.83%
01	3315	436,744.00	25,462.00	5.83%
01	3327	445,623.00	25,980.00	5.83%
01	3345	2,013.00	117.00	5.81%
01	3385	160,216.00	3,680.00	2.30%
01	3395	14,322.00	835.00	5.83%
01	3550	350,254.00	17,513.00	5.00%
01	4035	2,476,631.00	144,387.00	5.83%
01	4124	470,666.00	23,534.00	5.00%
01	4127	1,364,249.00	79,517.00	5.83%
01	4201	328,422.00	19,147.00	5.83%
01	4203	737,999.00	43,026.00	5.83%
01	4510	40,115.00	2,270.00	5.66%
01	5630	97,408.00	5,679.00	5.83%
01	5810	53,480.00	3,118.00	5.83%
01	6010	3,836,811.00	191,838.00	5.00%
01	6053	1,504,451.00	87,710.00	5.83%
01	6211	571,006.00	33,290.00	5.83%
01	6266	3,087,642.00	180,010.00	5.83%
01	6318	104,984.00	6,121.00	5.83%
01	6385	205,279.00	11,967.00	5.83%
01	6387	1,995,125.00	116,316.00	5.83%
01	6515	1,817.00	105.00	5.78%
01	6520	421,171.00	24,554.00	5.83%
01	6546	3,051,194.00	177,885.00	5.83%
01	6547	2,249,808.00	131,164.00	5.83%
01	6690	142,963.00	8,335.00	5.83%
01	6770	7,583,297.00	76,181.00	1.00%
01	7085	940,122.00	54,809.00	5.83%
01	7220	131,619.00	7,673.00	5.83%
01	7399	7,763,311.00	452,601.00	5.83%
01	7412	65,196.00	3,801.00	5.83%

First Interim  
2025-26 Projected Year Totals  
Exhibit A: Indirect Cost Rates Charged to Programs

01	7435	859.00	50.00	5.82%
01	7810	603,357.00	29,399.00	4.87%
01	8150	18,839,012.00	1,062,134.00	5.64%
01	9010	16,239,568.00	148,659.00	0.92%
09	6266	3,907.00	228.00	5.84%
09	6762	34,012.00	1,983.00	5.83%
09	6770	56,280.00	563.00	1.00%
09	7412	126.00	7.00	5.56%
09	7413	7,256.00	423.00	5.83%
09	7435	55,269.00	3,222.00	5.83%
09	7810	1,492.00	87.00	5.83%
11	6391	2,061,705.00	102,947.00	4.99%
11	7810	176,297.00	10,278.00	5.83%
12	5025	2,358,890.00	137,523.00	5.83%
12	5320	148,074.00	8,633.00	5.83%
12	6105	5,740,333.00	334,661.00	5.83%
12	9010	22,267,819.00	1,197,280.00	5.38%
13	5310	16,922,545.00	986,584.00	5.83%

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	509,447,492.00	2.43%	521,830,437.00	3.09%	537,971,300.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	11,363,046.00	19.58%	13,587,409.00	6.39%	14,455,756.20
4. Other Local Revenues	8600-8799	10,519,554.00	(31.23%)	7,234,115.00	(6.91%)	6,734,115.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,500.00	(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	(108,337,528.00)	(.89%)	(107,377,485.00)	(.01%)	(107,368,332.00)
6. Total (Sum lines A1 thru A5c)		422,996,064.00	2.90%	435,274,476.00	3.79%	451,792,839.20
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				229,392,830.00		225,886,671.00
b. Step & Column Adjustment				2,064,535.47		2,032,980.04
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,570,694.47)		(833.04)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	229,392,830.00	(1.53%)	225,886,671.00	.90%	227,918,818.00
2. Classified Salaries						
a. Base Salaries				71,655,382.00		65,267,208.00
b. Step & Column Adjustment				644,898.44		587,404.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,033,072.44)		(515.87)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,655,382.00	(8.92%)	65,267,208.00	.90%	65,854,097.00
3. Employee Benefits	3000-3999	139,394,718.00	(1.91%)	136,729,678.00	2.93%	140,735,206.00
4. Books and Supplies	4000-4999	17,775,054.00	(42.42%)	10,234,616.00	5.42%	10,789,467.00
5. Services and Other Operating Expenditures	5000-5999	38,555,157.00	(10.37%)	34,558,555.00	2.62%	35,462,433.00
6. Capital Outlay	6000-6999	2,837,627.00	(5.55%)	2,680,191.00	(16.67%)	2,233,493.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,282,784.00	3.45%	1,327,009.00	3.30%	1,370,766.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,535,662.00)	1.27%	(8,643,669.38)	(1.91%)	(8,478,731.41)
9. Other Financing Uses						
a. Transfers Out	7600-7629	21,735.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		492,379,625.00	(4.94%)	468,040,258.62	1.68%	475,885,548.59
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(69,383,561.00)		(32,765,782.62)		(24,092,709.39)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		198,574,467.61		129,190,906.61		96,425,123.99
2. Ending Fund Balance (Sum lines C and D1)		129,190,906.61		96,425,123.99		72,332,414.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	322,603.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	25,063,175.00		21,904,473.00		19,084,374.00
d. Assigned	9780	10,699,414.00		11,090,049.00		12,719,521.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	15,899,071.00		15,008,777.00		15,003,507.00
2. Unassigned/Unappropriated	9790	77,206,643.61		48,421,824.99		25,525,012.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		129,190,906.61		96,425,123.99		72,332,414.60
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,899,071.00		15,008,777.00		15,003,507.00
c. Unassigned/Unappropriated	9790	77,206,643.61		48,421,824.99		25,525,012.60
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		93,105,714.61		63,430,601.99		40,528,519.60
<b>F. ASSUMPTIONS</b>						
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.						
Please see budget assumptions document for explanation of changes.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	2,654,309.00	0.00%	2,654,309.00	0.00%	2,654,309.00
2. Federal Revenues	8100-8299	38,961,848.00	(19.94%)	31,194,017.25	(4.65%)	29,744,602.94
3. Other State Revenues	8300-8599	136,890,976.00	(10.41%)	122,634,493.16	.40%	123,128,367.00
4. Other Local Revenues	8600-8799	8,435,771.00	(45.70%)	4,580,498.00	.95%	4,624,131.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	108,337,528.00	(.89%)	107,377,485.00	(.01%)	107,368,332.00
6. Total (Sum lines A1 thru A5c)		295,280,432.00	(9.09%)	268,440,802.41	(.34%)	267,519,741.94
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				75,470,809.00		69,937,930.39
b. Step & Column Adjustment				679,237.28		626,736.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,212,115.89)		(772,677.91)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,470,809.00	(7.33%)	69,937,930.39	(.21%)	69,791,989.03
2. Classified Salaries						
a. Base Salaries				47,147,173.00		60,012,548.78
b. Step & Column Adjustment				424,324.56		540,112.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,441,051.22		(4,091,648.04)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,147,173.00	27.29%	60,012,548.78	(5.92%)	56,461,013.68
3. Employee Benefits	3000-3999	84,530,760.00	17.73%	99,519,838.84	(4.16%)	95,378,192.83
4. Books and Supplies	4000-4999	26,513,543.00	(51.72%)	12,801,450.10	18.27%	15,140,440.10
5. Services and Other Operating Expenditures	5000-5999	53,199,278.00	(53.15%)	24,923,369.99	(9.63%)	22,522,138.00
6. Capital Outlay	6000-6999	873,599.00	(58.97%)	358,403.00	0.00%	358,403.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,104.00	0.00%	115,104.00	0.00%	115,104.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,751,243.00	.04%	5,753,671.38	(3.61%)	5,546,007.41
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,972,416.00	0.00%	8,972,017.00	0.00%	8,972,017.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		302,573,925.00	(6.67%)	282,394,333.48	(2.87%)	274,285,305.05
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,293,493.00)		(13,953,531.07)		(6,765,563.11)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		84,441,727.82		77,148,234.82		63,194,703.75
2. Ending Fund Balance (Sum lines C and D1)		77,148,234.82		63,194,703.75		56,429,140.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	77,148,234.82		63,190,582.75		56,420,630.64
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00	Positive, revise components	4,121.00	Positive, revise components	8,510.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		77,148,234.82		63,194,703.75		56,429,140.64
E. AVAILABLE RESERVES						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see budget assumptions document for explanation of changes.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	512,101,801.00	2.42%	524,484,746.00	3.08%	540,625,609.00
2. Federal Revenues	8100-8299	38,961,848.00	(19.94%)	31,194,017.25	(4.65%)	29,744,602.94
3. Other State Revenues	8300-8599	148,254,022.00	(8.12%)	136,221,902.16	1.00%	137,584,123.20
4. Other Local Revenues	8600-8799	18,955,325.00	(37.67%)	11,814,613.00	(3.86%)	11,358,246.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,500.00	(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)		718,276,496.00	(2.03%)	703,715,278.41	2.22%	719,312,581.14
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				304,863,639.00		295,824,601.39
b. Step & Column Adjustment				2,743,772.75		2,659,716.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,782,810.36)		(773,510.95)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	304,863,639.00	(2.96%)	295,824,601.39	.64%	297,710,807.03
2. Classified Salaries						
a. Base Salaries				118,802,555.00		125,279,756.78
b. Step & Column Adjustment				1,069,223.00		1,127,517.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,407,978.78		(4,092,163.91)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	118,802,555.00	5.45%	125,279,756.78	(2.37%)	122,315,110.68
3. Employee Benefits	3000-3999	223,925,478.00	5.50%	236,249,516.84	(.06%)	236,113,398.83
4. Books and Supplies	4000-4999	44,288,597.00	(47.99%)	23,036,066.10	12.56%	25,929,907.10
5. Services and Other Operating Expenditures	5000-5999	91,754,435.00	(35.17%)	59,481,924.99	(2.52%)	57,984,571.00
6. Capital Outlay	6000-6999	3,711,226.00	(18.12%)	3,038,594.00	(14.70%)	2,591,896.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,397,888.00	3.16%	1,442,113.00	3.03%	1,485,870.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,784,419.00)	3.79%	(2,889,998.00)	1.48%	(2,932,724.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,994,151.00	(.25%)	8,972,017.00	0.00%	8,972,017.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		794,953,550.00	(5.60%)	750,434,592.10	(.04%)	750,170,853.64
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(76,677,054.00)		(46,719,313.69)		(30,858,272.50)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		283,016,195.43		206,339,141.43		159,619,827.74
2. Ending Fund Balance (Sum lines C and D1)		206,339,141.43		159,619,827.74		128,761,555.24
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	322,603.00		0.00		0.00
b. Restricted	9740	77,148,234.82		63,190,582.75		56,420,630.64
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	25,063,175.00		21,904,473.00		19,084,374.00
d. Assigned	9780	10,699,414.00		11,090,049.00		12,719,521.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	15,899,071.00		15,008,777.00		15,003,507.00
2. Unassigned/Unappropriated	9790	77,206,643.61		48,425,945.99		25,533,522.60
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		206,339,141.43		159,619,827.74		128,761,555.24
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,899,071.00		15,008,777.00		15,003,507.00
c. Unassigned/Unappropriated	9790	77,206,643.61		48,421,824.99		25,525,012.60
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		93,105,714.61		63,430,601.99		40,528,519.60
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.71%		8.45%		5.40%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	CN San Juan Unified					
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		826,288.00				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		36,655.71		36,440.53		36,226.61
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		794,953,550.00		750,434,592.10		750,170,853.64
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		794,953,550.00		750,434,592.10		750,170,853.64
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,899,071.00		15,008,691.84		15,003,417.07
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		15,899,071.00		15,008,691.84		15,003,417.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	1st Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>				
Actual P-2	36,396.16	36,655.71	36,440.53	36,226.61
Funded	36,396.16	36,655.71	36,440.53	36,226.61
Funded change from prior year	584.60	259.55	(215.18)	(213.92)
Funded % change from prior	1.63%	0.71%	-0.59%	-0.59%
<b>LCFF REVENUES</b>				
State Funded COLA	1.07%	2.30%	3.02%	3.42%
LCFF Targeted Student %, 3 yr avg	61.73%	63.11%	63.85%	63.85%
Supplemental Grant Growth	\$ 4,135,081	\$ 2,688,864	\$ 1,922,055	\$ 1,548,450
Concentration Grant Growth	\$ 9,427,580	\$ 4,317,024	\$ 2,609,967	\$ 697,531
Base Grant Growth	\$ 11,220,787	\$ 12,368,641	\$ 10,172,616	\$ 12,125,683
<b>TOTAL LCFF FUNDING</b>	<b>\$ 487,165,652</b>	<b>\$ 509,445,711</b>	<b>\$ 524,476,646</b>	<b>\$ 539,229,136</b>
Transportation and TIIG	\$ 8,071,582	\$ 8,203,172	\$ 8,379,930	\$ 8,586,145
Transitional K Add-on	\$ 2,191,286	\$ 4,965,226	\$ 5,114,765	\$ 5,289,376
Supplemental Grant	\$ 50,443,940	\$ 53,132,804	\$ 55,054,859	\$ 56,603,309
Concentration Grant	\$ 17,873,562	\$ 22,190,586	\$ 24,800,553	\$ 25,498,084
Base Grant	\$ 408,585,282	\$ 420,953,923	\$ 431,126,539	\$ 443,252,222
<b>TOTAL LCFF FUNDING PER ADA</b>	<b>\$ 12,834</b>	<b>\$ 13,158</b>	<b>\$ 13,571</b>	<b>\$ 14,034</b>
<b>Supplemental Grant</b>	<b>\$ 1,386</b>	<b>\$ 1,450</b>	<b>\$ 1,511</b>	<b>\$ 1,562</b>
\$ Growth from prior year	\$ 93	\$ 64	\$ 61	\$ 51
<b>Concentration Grant</b>	<b>\$ 491</b>	<b>\$ 605</b>	<b>\$ 681</b>	<b>\$ 704</b>
\$ Growth from prior year	\$ 255	\$ 114	\$ 75	\$ 23
<b>Base Grant</b>	<b>\$ 11,226</b>	<b>\$ 11,484</b>	<b>\$ 11,831</b>	<b>\$ 12,236</b>
\$ Growth from prior year	\$ 130	\$ 258	\$ 347	\$ 405
<b>Transportation and TIIG</b>	<b>\$ 222</b>	<b>\$ 224</b>	<b>\$ 229</b>	<b>\$ 236</b>
<b>FEDERAL REVENUES</b>				
Special Education-restricted	\$ 11,199,621	\$ 11,105,895	\$ 11,105,895	\$ 11,105,895
Change from prior year	\$ (4,140,395)	\$ (93,726)	\$ -	\$ -
Title I, NCLB, Part A, Low Income - restricted	\$ 15,783,623	\$ 19,165,905	\$ 13,348,013	\$ 12,348,013
Change from prior year	\$ (2,990,168)	\$ 3,382,282	\$ (5,817,892)	\$ (1,000,000)
All Other Federal Programs - unrestricted & restricted	\$ 24,699,398	\$ 7,149,565	\$ 4,530,280	\$ 4,180,866
Change from prior year	\$ (29,672,312)	\$ (17,549,833)	\$ (2,619,285)	\$ (349,414)

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	1st Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>OTHER STATE REVENUES</b>				
Special Education (RS 6500) - restricted (state & LCFF)	\$ 36,395,503	\$ 37,495,949	\$ 38,615,453	\$ 39,927,046
Change from prior year	\$ (26,974)	\$ 1,100,446	\$ 1,119,504	\$ 1,311,593
Special Education Mental Health - restricted (RS 3327 & 6546)	\$ 3,653,937	\$ 3,727,194	\$ 3,709,230	\$ 3,691,265
Change from prior year	\$ 66,120	\$ 73,257	\$ (17,964)	\$ (17,965)
Mandate Block Grant	\$ 1,743,980	\$ 1,841,046	\$ 1,910,294	\$ 1,964,049
Change from prior year	\$ 57,648	\$ 97,066	\$ 69,248	\$ 53,755
Lottery-unrestricted	\$ 7,795,976	\$ 6,924,997	\$ 7,247,886	\$ 7,205,435
Change from prior year	\$ 273,435	\$ (870,979)	\$ 322,889	\$ (42,451)
\$ per qualified ADA	\$ 195.37	\$ 190	\$ 190	\$ 190
Lottery-restricted	\$ 3,560,581	\$ 2,897,804	\$ 3,118,426	\$ 3,100,297
Change from prior year	\$ (367,532)	\$ (662,777)	\$ 220,622	\$ (18,129)
\$ per qualified ADA	\$ 88.22	\$ 82	\$ 82	\$ 82
<b>OTHER LOCAL REVENUES</b>				
All Other Local Revenue- unrestricted and restricted	\$ 37,114,609	\$ 20,086,495	\$ 15,055,096	\$ 11,098,729
Change from prior year	\$ 5,295,956	\$ (17,028,114)	\$ (5,031,399)	\$ (3,956,367)

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	1st Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
Includes Unschool staffing				
<b>Certificated</b>				
Reg. Ed. based on enrollment	1,514.44	1,533.72	1,531.83	1,531.83
Change from prior year	(129.46)	19.28	(1.89)	-
Reg. Ed. Reserve	8.00	8.00	8.00	8.00
Change from prior year	-	-	-	-
Reg. Ed. Other Tchr (beyond ratio)	(31.34)	(3.76)	(3.76)	(3.76)
Change from prior year	-	27.58	-	-
Reg. Ed. Other Certificated	102.03	102.69	102.69	102.69
Change from prior year	-	0.66	0.00	0.00
Supplemental Grant	207.09	141.48	187.48	187.48
Change from prior year	9.85	(65.61)	46.00	0.00
Expense	\$ 22,094,486	\$ 18,127,380	\$ 21,733,496	\$ 21,929,097
Change from prior year	\$ 2,429,724	\$ (3,967,106)	\$ 3,606,116	\$ 195,601
<b>Classified</b>				
Reg. Ed. based on enrollment	194.25	195.88	194.38	194.38
Change from prior year	-	1.63	(1.50)	-
Reg. Ed. Classified Other, includes reductions	650.39	699.68	693.88	693.88
Change from prior year	-	49.29	(5.80)	-
Supplemental Grant	183.80	424.77	167.78	167.78
Change from prior year	14.50	240.97	3.71	0.00
Expense	\$ 7,222,069	\$ 13,162,052	\$ 7,967,177	\$ 8,038,882
Change from prior year	\$ 1,377,016	\$ 5,939,983	\$ (5,194,875)	\$ 71,705

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	1st Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
<b>Management</b>				
Reg. Ed. based on enrollment	83.07	82.68	82.68	82.68
Change from prior year	-	(0.39)	0.01	-
Reg. Ed. Other Management, including reductions	46.47	45.69	45.69	45.69
Change from prior year	-	(0.78)	(0.00)	-
<b>Other Staffing Costs</b>				
Step and Column (net of retirements) General Fund Unrestricted & Restricted	\$ 4,817,739	\$ 4,811,221	\$ 44,940,681	\$ 4,893,754
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
<b>Benefits</b>				
Medical Insurance	\$ 41,246,525	\$ 52,829,049	\$ 52,823,873	\$ 55,461,258
Change due to enrollment & rate change	\$ 4,043,206	\$ 11,582,524	\$ (5,176)	\$ 2,637,385
Premium rate change; % annualized	10.87%	6.39%	8.10%	6.50%
Retiree Medical Insurance	\$ 5,277,109	\$ 6,253,603	\$ 5,917,240	\$ 5,969,343
Change due to salary & rate changes	\$ 546,002	\$ 976,494	\$ (336,363)	\$ 52,103
Workers' Compensation Insurance	\$ 4,611,977	\$ 5,396,763	\$ 5,212,191	\$ 5,258,535
Change due to salary & rate changes	\$ 370,186	\$ 1,484,786	\$ (184,572)	\$ 46,344
% of qualified payroll	1.79%	1.79%	1.79%	1.79%
State Teachers Retirement (STRS)	\$ 36,450,060	\$ 42,129,470	\$ 43,144,354	\$ 43,532,494
Change due to salary & rate changes	\$ 2,657,815	\$ 5,679,410	\$ 1,014,884	\$ 388,140
% of qualified payroll	19.10%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	\$ 15,314,662	\$ 19,464,248	\$ 17,564,949	\$ 18,307,439
Change due to salary & rate changes	\$ 2,195,100	\$ 4,149,586	\$ (1,899,299)	\$ 742,490
% of qualified payroll	27.05%	26.81%	26.90%	27.80%

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted	1st Interim 2025-26 Budget Assumptions			
	2024-25	2025-26	2026-27	2027-28
<b>EXPENDITURES</b>				
<b>Supplies and Materials</b>				
Transportation Fuel and Supplies	\$ 1,021,903	\$ 1,362,985	\$ 1,390,245	\$ 1,418,050
Change from prior year	\$ (159,497)	\$ 341,082	\$ 27,260	\$ 27,805
COLA %	-13%	33%	2%	2%
<b>Services and Operating</b>				
Utilities (electric, gas, water, etc.)	\$ 9,876,956	\$ 11,035,244	\$ 11,775,709	\$ 12,416,407
Change from prior year	\$ (350,927)	\$ 1,158,288	\$ 740,465	\$ 640,698
Inflation % increase	-3.43%	11.73%	6.71%	5.44%
Property and Liability Insurance	\$ 5,124,029	\$ 6,122,480	\$ 6,295,134	\$ 6,466,362
Change from prior year	\$ 1,084,863	\$ 998,451	\$ 172,654	\$ 171,228
Inflation % increase	26.86%	19.49%	2.82%	2.70%
Board Election	\$ 138,858	\$ -	\$ 197,182	\$ -
Change from prior year	\$ (15,984)	\$ (138,858)	\$ 197,182	\$ (197,182)
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA	\$ -	\$ -	\$ -	\$ -
Special Education Contribution (all RS-obj 8981)	\$ 72,572,909	\$ 84,989,889	\$ 84,958,900	\$ 84,958,900
Change from prior year	\$ 23,108,168	\$ 12,416,980	\$ (30,989)	\$ -
System of Professional Growth	\$ -	\$ -	\$ 121,240	\$ 121,240
Change from prior year	\$ -	\$ -	\$ 121,240	\$ -
Restricted Maintenance Account	\$ 21,930,644	\$ 23,144,361	\$ 21,808,791	\$ 21,800,879
Change from prior year	\$ -	\$ 1,213,717	\$ (1,335,570)	\$ (7,912)

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	(2,567,113.00)	0.00	(2,784,419.00)				
Other Sources/Uses Detail					3,500.00	8,994,151.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	184,000.00	0.00	6,513.00	0.00				
Other Sources/Uses Detail					0.00	325,500.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	272,179.00	0.00	113,225.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	1,678,097.00	0.00				
Other Sources/Uses Detail					5,592,365.00	490,071.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	486,582.00	0.00	986,584.00	0.00				
Other Sources/Uses Detail					1,891,857.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	(1,956,822.00)						
Other Sources/Uses Detail					18,938,759.00	16,042,194.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,574,565.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	3,581,174.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
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								
<b>TOTALS</b>	<b>4,523,935.00</b>	<b>(4,523,935.00)</b>	<b>2,784,419.00</b>	<b>(2,784,419.00)</b>	<b>28,426,481.00</b>	<b>28,426,481.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	36,537.18	36,655.71		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>36,537.18</b>	<b>36,655.71</b>	<b>.3%</b>	<b>Met</b>
1st Subsequent Year (2026-27)	District Regular	36,326.00	36,440.53		
	Charter School				
	<b>Total ADA</b>	<b>36,326.00</b>	<b>36,440.53</b>	<b>.3%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)	District Regular	36,114.00	36,226.61		
	Charter School				
	<b>Total ADA</b>	<b>36,114.00</b>	<b>36,226.61</b>	<b>.3%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
<b>Current Year (2025-26)</b>				
District Regular	39,355.00	39,479.00		
Charter School				
<b>Total Enrollment</b>	<b>39,355.00</b>	<b>39,479.00</b>	<b>.3%</b>	<b>Met</b>
<b>1st Subsequent Year (2026-27)</b>				
District Regular	39,127.00	39,247.00		
Charter School				
<b>Total Enrollment</b>	<b>39,127.00</b>	<b>39,247.00</b>	<b>.3%</b>	<b>Met</b>
<b>2nd Subsequent Year (2027-28)</b>				
District Regular	38,899.00	39,016.00		
Charter School				
<b>Total Enrollment</b>	<b>38,899.00</b>	<b>39,016.00</b>	<b>.3%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	34,596	37,902	
Charter School	210		
<b>Total ADA/Enrollment</b>	<b>34,806</b>	<b>37,902</b>	<b>91.8%</b>
Second Prior Year (2023-24)			
District Regular	35,467	38,209	
Charter School			
<b>Total ADA/Enrollment</b>	<b>35,467</b>	<b>38,209</b>	<b>92.8%</b>
First Prior Year (2024-25)			
District Regular	36,393	39,199	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>36,393</b>	<b>39,199</b>	<b>92.8%</b>
Historical Average Ratio:			92.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.0%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	36,656	39,479		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>36,656</b>	<b>39,479</b>	<b>92.8%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	36,441	39,247		
Charter School				
<b>Total ADA/Enrollment</b>	<b>36,441</b>	<b>39,247</b>	<b>92.9%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)				
District Regular	36,227	39,016		
Charter School				
<b>Total ADA/Enrollment</b>	<b>36,227</b>	<b>39,016</b>	<b>92.9%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2025-26)	543,349,290.00		
1st Subsequent Year (2026-27)	558,552,526.00	560,654,356.00	.4%	Met
2nd Subsequent Year (2027-28)	573,466,568.00	577,033,395.00	.6%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	320,859,766.70	
Second Prior Year (2023-24)	340,669,076.93	375,788,122.08	90.7%
First Prior Year (2024-25)	373,307,893.33	415,689,849.23	89.8%
	Historical Average Ratio:		90.7%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	440,442,930.00		
1st Subsequent Year (2026-27)	427,883,557.00	468,040,258.62	91.4%	Met
2nd Subsequent Year (2027-28)	434,508,121.00	475,885,548.59	91.3%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	35,144,536.00	38,961,848.00	10.9%	Yes
1st Subsequent Year (2026-27)	34,125,974.00	31,194,017.25	-8.6%	Yes
2nd Subsequent Year (2027-28)	33,856,936.00	29,744,602.94	-12.1%	Yes

Explanation:  
(required if Yes)

Title I for 25/26 was reduced by \$569k, but revenue was increased by \$2.7M for fiscal year 24/25 carryover. We also recategorized \$1.54M from local to federal revenue. We are projecting less federal revenues in the 2 subsequent years.

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

Current Year (2025-26)	118,487,129.00	148,254,022.00	25.1%	Yes
1st Subsequent Year (2026-27)	119,258,685.00	136,221,902.16	14.2%	Yes
2nd Subsequent Year (2027-28)	118,686,675.00	137,584,123.20	15.9%	Yes

Explanation:  
(required if Yes)

The bulk of the change in current year are due to increased revenues with our move to tier 1 ELOP (\$15.5M) and the one-time Student Support (\$11M) and Professional Development block grant. Adjustments were also made to current year for prior year carryover and updated revenue projections.

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

Current Year (2025-26)	19,676,506.00	18,955,325.00	-3.7%	No
1st Subsequent Year (2026-27)	14,992,290.00	11,814,613.00	-21.2%	Yes
2nd Subsequent Year (2027-28)	11,034,337.00	11,358,246.00	2.9%	No

Explanation:  
(required if Yes)

The decrease in current year is due to the recategorized \$1.54M as noted in federal explanation. We anticipate a \$2.8M reduction to interest revenue in year 2. We do not budget for donations in the subsequent years.

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

Current Year (2025-26)	32,448,249.00	44,288,597.00	36.5%	Yes
1st Subsequent Year (2026-27)	21,567,583.00	23,036,066.10	6.8%	Yes
2nd Subsequent Year (2027-28)	28,641,474.00	25,929,907.10	-9.5%	Yes

Explanation:  
(required if Yes)

We have increased our textbook adoption budget by \$5.7M in the current year. \$2.2M was added as donation carryover.

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

Current Year (2025-26)	65,479,798.00	91,754,435.00	40.1%	Yes
1st Subsequent Year (2026-27)	60,302,232.00	59,481,924.99	-1.4%	No
2nd Subsequent Year (2027-28)	61,584,583.00	57,984,571.00	-5.8%	Yes

Explanation:  
(required if Yes)

In the current year, Special Education contracted services increased by \$18M. ELOP services increased by \$2.7M, Nutrition grant expenditures increased by \$2M, Equity Multiplier services increased by \$457k and Donation funded services increased by \$382k.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	173,308,171.00	206,171,195.00	19.0%	Not Met
1st Subsequent Year (2026-27)	168,376,949.00	179,230,532.41	6.4%	Not Met
2nd Subsequent Year (2027-28)	163,577,948.00	178,686,972.14	9.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	97,928,047.00	136,043,032.00	38.9%	Not Met
1st Subsequent Year (2026-27)	81,869,815.00	82,517,991.09	.8%	Met
2nd Subsequent Year (2027-28)	90,226,057.00	83,914,478.10	-7.0%	Not Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>Title I for 25/26 was reduced by \$569k, but revenue was increased by \$2.7M for fiscal year 24/25 carryover. We also recategorized \$1.54M from local to federal revenue. We are projecting less federal revenues in the 2 subsequent years.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>The bulk of the change in current year are due to increased revenues with our move to tier 1 ELOP (\$15.5M) and the one-time Student Support (\$11M) and Professional Development block grant. Adjustments were also made to current year for prior year carryover and updated revenue projections.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>The decrease in current year is due to the recategorized \$1.54M as noted in federal explanation. We anticipate a \$2.8M reduction to interest revenue in year 2. We do not budget for donations in the subsequent years.</p>

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

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>We have increased our textbook adoption budget by \$5.7M in the current year. \$2.2M was added as donation carryover.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>In the current year, Special Education contracted services increased by \$18M. ELOP services increased by \$2.7M, Nutrition grant expenditures increased by \$2M, Equity Multiplier services increased by \$457k and Donation funded services increased by \$382k.</p>

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	21,991,228.92	23,144,360.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		21,991,230.00	

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.7%	8.5%	5.4%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.9%</b>	<b>2.8%</b>	<b>1.8%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	(69,383,561.00)	492,379,625.00	14.1%
1st Subsequent Year (2026-27)	(32,765,782.62)	468,040,258.62	7.0%	Not Met
2nd Subsequent Year (2027-28)	(24,092,709.39)	475,885,548.59	5.1%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The District continued to fund actions implemented with Covid-relief dollars in fiscal year 2025/26 which increased the deficit spending levels. We are working toward reducing deficits in the subsequent years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2025-26)	206,339,141.43	Met
1st Subsequent Year (2026-27)	159,619,827.74	Met
2nd Subsequent Year (2027-28)	128,761,555.24	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	222,866,274.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

<sup>2</sup> 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.

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	36,656	36,441	36,227
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

Yes

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

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

CN

San Juan Unified

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds	826,288.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	794,953,550.00	750,434,592.10	750,170,853.64
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	794,953,550.00	750,434,592.10	750,170,853.64

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,899,071.00	15,008,691.84	15,003,417.07
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>15,899,071.00</b>	<b>15,008,691.84</b>	<b>15,003,417.07</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (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)	15,899,071.00	15,008,777.00	15,003,507.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	77,206,643.61	48,421,824.99	25,525,012.60
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	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	93,105,714.61	63,430,601.99	40,528,519.60
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.71%	8.45%	5.40%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>15,899,071.00</b>	<b>15,008,691.84</b>	<b>15,003,417.07</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(98,932,535.00)	(108,337,528.00)	9.5%	9,404,993.00	Not Met
1st Subsequent Year (2026-27)	(98,219,171.00)	107,377,485.00	-209.3%	(205,596,656.00)	Not Met
2nd Subsequent Year (2027-28)	(99,416,327.00)	107,368,332.00	-208.0%	(206,784,659.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2025-26)	0.00	3,500.00	New	3,500.00	Not 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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	8,972,017.00	8,994,151.00	.2%	22,134.00	Met
1st Subsequent Year (2026-27)	8,972,017.00	8,972,017.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	8,972,017.00	8,972,017.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Our contributions to Special Education have increased since the budget was adopted and is projected at that rate for the subsequent years.

- 1b. NOT MET - The projected transfers in to 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 district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

The \$3,500 transfer was omitted as the Adopted Budget so it has been corrected as of 1st Interim.

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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First Interim  
General Fund  
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)			
Leases				
Certificates of Participation				
General Obligation Bonds	98,276,491	107,669,448	92,366,875	91,334,100
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	98,276,491	107,669,448	92,366,875	91,334,100
Has total annual payment increased over prior year (2024-25)?		Yes	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

There is a payment due in 25/26 being paid from a sinking bond fund. This will pay off this debt issuance.

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

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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.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	116,864,462.00	117,036,258.00
	b. OPEB plan(s) fiduciary net position (if applicable)		0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	116,864,462.00	117,036,258.00

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

Actuarial	Actuarial
Jun 20, 2023	Jun 30, 2024

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2025-26)	12,090,922.00	11,496,304.00
	1st Subsequent Year (2026-27)	11,959,403.00	11,988,068.00
	2nd Subsequent Year (2027-28)	11,959,403.00	11,988,068.00

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

Current Year (2025-26)	9,998,212.00	9,996,119.00
1st Subsequent Year (2026-27)	9,440,217.00	9,943,291.00
2nd Subsequent Year (2027-28)	9,510,444.00	9,868,328.00

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

Current Year (2025-26)	7,390,261.00	7,456,921.00
1st Subsequent Year (2026-27)	7,500,000.00	7,500,000.00
2nd Subsequent Year (2027-28)	7,500,000.00	7,500,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	391	363
1st Subsequent Year (2026-27)	411	403
2nd Subsequent Year (2027-28)	411	403

4. Comments:

**S7B. Identification of the District'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 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- 
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- 
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
- 

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	9,562,450.00	9,562,450.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)	18,287,118.00	18,287,118.00
1st Subsequent Year (2026-27)	18,396,841.00	18,396,841.00
2nd Subsequent Year (2027-28)	18,396,841.00	18,396,841.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)	18,287,118.00	18,287,118.00
1st Subsequent Year (2026-27)	18,396,841.00	18,396,841.00
2nd Subsequent Year (2027-28)	18,396,841.00	18,396,841.00

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,456.00	2,500.00	2,377.00	2,377.00

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

4. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

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% 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")

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

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Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

**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:

**Certificated (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)

**Certificated (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)

**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.):

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes
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**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	2,240.00	2,244.00	1,976.00	1,976.00

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

n/a
-----

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

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

If No, complete questions 6 and 7.

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

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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


If Yes, date of Superintendent and CBO certification:

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

n/a
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If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

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End Date:

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5. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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**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")

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

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Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

**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

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If Yes, explain the nature of the new costs:

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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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**Classified (Non-management) Step and Column Adjustments**

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


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

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

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


**Classified (Non-management) - Other**

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


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

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

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

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

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	323.00	331.00	324.00	324.00

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

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

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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


**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.  

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**ADDITIONAL FISCAL INDICATORS**

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

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

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 district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

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

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

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

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

A9. Have there been personnel changes in the superintendent or chief business 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)

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End of School District First Interim Criteria and Standards Review

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**SUBJECT: Public Hearing No. 1: Aspire Alexander Twilight Secondary Academy Charter School Renewal Petition (Oaxaca) - 8:20 p.m.**

**DEPARTMENT:** Teaching and Learning

**ACTION REQUESTED:**

**Public Hearing/Discussion:** The superintendent is recommending that the board hold a public hearing and discuss the Aspire Alexander Twilight Secondary Academy charter school renewal petition. The term for this charter will expire on June 30, 2027, unless approved for renewal by the Board of Education. Action anticipated: March 10, 2026.

**RATIONALE/BACKGROUND:**

Alexander Twilight Secondary Academy has operated within San Juan Unified's district boundaries as an independent charter since 2007. Under the authorization of the State Board of Education and last renewed by San Juan Unified School District in December 2020, Alexander Twilight Secondary Academy provides education to students in grades 6 through 12.

The district's Charter Review Team is thoroughly reviewing the charter renewal petition, and Alexander Twilight Secondary Academy has provided all necessary information requested during the review process. The Alexander Twilight Secondary Academy Charter Renewal Petition presented to the Board of Education is in compliance with district Board Policy 0420.4, Charter Schools, and current law. A Memorandum of Understanding (MOU) agreement will define the specific financial and operational relationship between Alexander Twilight Secondary Academy and the district and resolve other matters of mutual interest not otherwise contained within the terms of the charter petition. It is the intent of the MOU that Alexander Twilight Secondary Academy not be a fiscal burden to the district.

In order to recommend the approval of a charter school renewal to the Board of Education, it must be determined that the charter school has met the requirements set forth in the Education Code, section 47605. These requirements are organized into the following four renewal criteria, outlined in this section.

- I. Has the charter school presented a sound educational program?
- II. Is the charter school demonstrably likely to successfully implement the proposed educational program?
- III. Is the petition reasonably comprehensive?
- IV. Is the charter school serving all students who wish to attend?

A copy of the charter petition is available for review in the superintendent's office and at the San Juan Central enrollment office.

**ATTACHMENT(S):**

- 1. [Alexander Twilight Secondary Academy Presentation](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

No direct costs

**PREPARED BY:** Brian T. Ginter, Director, Admissions and Family Services

**APPROVED BY:**

F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services  
Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support  
Trent Allen, Acting Superintendent of Schools

# San Juan Unified School District Charter Renewal Public Hearing

- **Aspire Alexander Twilight  
Secondary (6-12) Academy**

**Tuesday, December 16, 2025**



1



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## ASPIRE'S MISSION

- Provide a rigorous, joyful academic experience that cultivates our scholars' skills, talents, and gifts, such that they may pursue and persist in college or any post-secondary pathway that is authentic to their identities;
- Promote inclusivity and disrupt systems that have historically oppressed marginalized communities, including Black, Latino/a/x, Indigenous, and People of Color; and
- Nurture our scholars' pride in their abilities, identities, and communities.

2

## OUR VISION:

*Aspire scholars are prepared and empowered to build a fulfilling and liberated future for themselves and their communities.*

## OUR MOTTO:

Empowering Minds.  
Transforming Futures.



3

3

## PRINCIPAL MERCEDES MACUMBER (6-12)

- ▶ **19 years in Education** - All with **Aspire Public Schools**.
- ▶ **3rd year as Principal** at Aspire Alexander Twilight Secondary Academy.
- ▶ **Former Assistant Principal** for 6 years, serving both **TK-8** and **9-12** grade levels within Aspire.
- ▶ **Former Instructional Coach** and **Central Valley Home Office Team Member** for 3 years.
- ▶ **Founding Teacher** with Aspire Public Schools.
- ▶ **Professor at the University of Pacific (UOP)** in partnership with the **Alder Teacher Residency Program** for 2 years.
- ▶ **Undergraduate Degree** from **UC Davis**
- ▶ **Teaching Credentials** earned from **California State University, Sacramento**.
- ▶ **Graduate Studies** completed at **Loyola Marymount University**.



Principal Macumber with her 8th-grade graduating class.

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## ASPIRE TWILIGHT SECONDARY ACADEMY (6-12)

### Students:

- ▶ **519** Students in Grades 6-12 (2025-26)
- ▶ According to DataQuest, in 2024-25, the student body at ATSA was:

Ethnicity	Enrollment	Percent
African American	82	17.7%
American Indian or Alaska Native	2	0.4%
Asian	13	2.8%
Filipino	1	0.2%
Hispanic or Latino	268	57.8%
Pacific Islander	2	0.4%
White	28	6.0%
Two or More Races	24	5.2%
Not Reported	44	9.5%
<b>Total</b>	<b>464</b>	<b>100.0%</b>
Subgroup	Enrollment	Percent
English Learners	128	27.6%
Foster Youth	2	0.4%
Homeless Youth	16	3.4%
Migrant Education	0	0.0%
Students with Disabilities	73	15.7%
Socioeconomically Disadvantaged	394	84.9%
<b>All Students</b>	<b>464</b>	<b>100.0%</b>

### Campus:

- ▶ Aspire Twilight Secondary Academy
- ▶ Located in Arden-Arcade (95821)
  - ▶ Facilities purchased in 2009
  - ▶ Shared site (ATCPA/ATSA)
  - ▶ Total students served on site: approximately 962



## OUR UNIQUE 6-12 PROGRAM

### Mathematics:

- *Carnegie Math* and *iReady Math* fully aligned to the California Common Core State Standards (CCSS)

### English Language Arts:

- *EngageNY* curriculum providing rigorous, standards-aligned literacy instruction
- *English 3D* for designated English Language Development (ELD)

### Social-Emotional Learning:

- *We Do It For The Culture* program centered on identity, belonging, and community connection

### Special Education:

- *Full inclusion co-teaching model* serving mild to moderate special education students



## OUR UNIQUE 6-12 PROGRAM

### College and Career Readiness:

- *Tech Art Dual Enrollment Program* in partnership with Sacramento State University
- *Advanced Placement (AP)* courses offered
- *A–G aligned graduation requirements* ensuring college eligibility
- *American River College (ARC) Dual Enrollment* with on-site, live college courses taught by college professors for grades 9–12

### Student Support Services:

- Two on-site Mental Health Therapists providing social-emotional and wellness support
- Two on-site Academic Counselors supporting academic planning, graduation, and college pathways
- On-site Social Worker connecting students and families with community-based resources and interventions



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## OUR PERFORMANCE- Aspire Twilight Secondary Academy Impact and Results (6-12)

### CAASPP Results: Percentage of Students Met or Exceeded Standards by Student Group

ELA	2022-2023	2023-2024
All Students	26.28%	23.67%
African American	16.40%	<b>22.64%</b>
Hispanic	29.68%	20.46%
English Learner	1.79%	<b>3.57%</b>
Socioeconomically Disadvantaged	25.58%	23.57%

Math	2022-2023	2023-2024
All Students	6.48%	<b>7.07%</b>
African American	5.17%	3.84%
Hispanic	6.52%	7.10%
English Learner	1.79%	<b>4.82%</b>
Socioeconomically Disadvantaged	6.42%	7.69%

**22/23 → 23/24**

→ In Reading, significant growth for our **African American scholars** and **English Learners!**

→ In Math, we had overall growth, and significant growth for our **English Learners!**

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## FAMILY ENGAGEMENT

### Aspire Twilight Secondary Academy (6-12):

**Family Movie Night** – Building community through shared events

**Family Luncheon** – Strengthening family-school connections

**Family Fiesta** – Celebrating culture and community

**Multicultural Week** – Showcasing student diversity and pride

**Parent Workshops** – SEL and Dual Language focus

**Fall Festival** – Campus-wide family celebration

**VAPA Showcase Night** – Featuring Visual & Performing Arts

**ELAC & Parent Site Council** – Family voice in school decisions

**Sporting Events** – Volleyball, Soccer, and Basketball

**Saturday School & Family Outreach** – Academic and community support

**Promotion, Graduation & Awards** – Celebrating milestones

**Weekly Principal Video Messages** – Highlighting student success, school focus, and family engagement



## BUILDING STRONG CULTURE

### Aspire Twilight Secondary Academy (6-12):

- ▶ **Parent Survey-**
  - **80.40%**- I feel welcomed and connected to my child's school.
  - **79.00%**- The school provides a safe environment for my child.
  - **92.00%**-The school staff actively work to reduce barriers to engagement.
- ▶ **Multi-Tiered System of Supports Team-** building systems to implement, monitor, share data, reflect and support PBIS, Restorative practices, trauma-informed practices, culturally responsive practices.
- ▶ **Culture Crew-**implement restorative practices and alternatives to suspension such as Life Skills Academies. We are maintaining a **suspension rate under 3%** for the 25-26 school year.
- ▶ **Social Worker and Attendance Support team-**We added an onsite Social Worker position for the 24-25 school year and reduced our **chronic absenteeism rate from 31% to 16%**



## OUR COMMITMENT TO DEVELOPING EDUCATORS

- ▶ **Frequent coaching** from Principal, AP, Deans and Lead Teachers through observation and feedback, lesson internalization, walk throughs, teach backs, and student work analysis stack audits
- ▶ **Lead Teachers** and **Induction Mentors** provide regular observation and feedback
- ▶ Grade-level and content collaborative teams to focus on **intellectual prep cycles & MTSS**
- ▶ **Equity-centered** professional development
- ▶ **New Teachers** on the Block Club
- ▶ Leadership team training through **Relay Graduate School of Education**
- ▶ Book study on **Culturally Responsive Teaching, Grading for Equity, Me and White Supremacy, Onward**



# THANKS!

Please visit us at **Aspire Alexander Twilight Secondary Academy (6-12)!**

Contact **Melissa Kates** (Business Manager) to arrange a visit.

- ▶ 916-979-1788 ext 2
- ▶ [Melissa.Kates@aspirepublicschools.org](mailto:Melissa.Kates@aspirepublicschools.org)

**SUBJECT: Public Hearing No. 1: Aspire Alexander Twilight College Preparatory Academy Charter School Renewal Petition (Oaxaca) - 8:30 p.m.**

**DEPARTMENT:** Teaching and Learning

**ACTION REQUESTED:**

**Public Hearing/Discussion:** The superintendent is recommending that the board hold a public hearing and discuss the Aspire Alexander Twilight College Preparatory Academy charter school renewal petition. The term for this charter will expire on June 30, 2027, unless approved for renewal by the Board of Education. Action anticipated: March 10, 2026.

**RATIONALE/BACKGROUND:**

Alexander Twilight College Preparatory Academy has operated within San Juan Unified's district boundaries as an independent charter since 2007. Under the authorization of the State Board of Education and last renewed by San Juan Unified School District in December 2020, Alexander Twilight College Preparatory Academy provides education to students in grades TK through 5.

The district's Charter Review Team is thoroughly reviewing the charter renewal petition, and Alexander Twilight College Preparatory Academy has provided all necessary information requested during the review process. The Alexander Twilight College Preparatory Academy Charter Renewal Petition presented to the Board of Education is in compliance with district Board Policy 0420.4, Charter Schools, and current law. A Memorandum of Understanding (MOU) agreement will define the specific financial and operational relationship between Alexander Twilight College Preparatory Academy and the district and resolve other matters of mutual interest not otherwise contained within the terms of the charter petition. It is the intent of the MOU that Alexander Twilight College Preparatory Academy not be a fiscal burden to the district.

In order to recommend the approval of a charter school renewal to the Board of Education, it must be determined that the charter school has met the requirements set forth in the Education Code, section 47605. These requirements are organized into the following four renewal criteria, outlined in this section.

- I. Has the charter school presented a sound educational program?
- II. Is the charter school demonstrably likely to successfully implement the proposed educational program?
- III. Is the petition reasonably comprehensive?
- IV. Is the charter school serving all students who wish to attend?

A copy of the charter petition is available for review in the superintendent's office and at the San Juan Central enrollment office.

**ATTACHMENT(S):**

- 1. [Alexander Twilight College Preparatory Academy Presentation](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

No direct costs

**PREPARED BY:** Brian T. Ginter, Director, Admissions and Family Services

**APPROVED BY:**

F.J. "Harvey" Oaxaca, Ed.D., Assistant Superintendent, Educational Services  
Timothy C. Dale, Ed.D., Deputy Superintendent, Schools and Student Support  
Trent Allen, Acting Superintendent of Schools

# San Juan Unified School District Charter Renewal Public Hearing

- Aspire Alexander Twilight College  
Preparatory (Elementary- TK-5) Academy

Tuesday, December 16, 2025



1



## ASPIRE'S MISSION

- Provide a rigorous, joyful academic experience that cultivates our scholars' skills, talents, and gifts, such that they may pursue and persist in college or any post-secondary pathway that is authentic to their identities;
- Promote inclusivity and disrupt systems that have historically oppressed marginalized communities, including Black, Latino/a/x, Indigenous, and People of Color; and
- Nurture our scholars' pride in their abilities, identities, and communities.



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## OUR VISION:

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## OUR MOTTO:

Empowering Minds.  
Transforming Futures.



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## PRINCIPAL KERINN TILLMAN (TK-5)

- ▶ 1.5 Years with Aspire & entering her **second year as principal** at ATPCA.
- ▶ Proven **founding** and **turn around** school administrator
- ▶ **BA** from Cal State Bakersfield, **MBA** from Salem University & Dual Teaching **Credential (SPED & Gen ED K-8)** from The New Teacher Project in New Orleans, LA.
- ▶ Experience in **Special Education, General Education, Curriculum and Instruction** and **Principal** work.
- ▶ Proud product of **California public schools** from kindergarten - college



**Mrs. Tillman and her first graders enjoying a sweet treat after building our Kaboom playground.**

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## ASPIRE TWILIGHT COLLEGE PREPARATORY ACADEMY (TK-5)

### Students:

- ▶ **443** Students in Grades TK-5 (2025-26)
- ▶ According to DataQuest, in 2024-25, the student body at ATCPA was:

Ethnicity	Enrollment	Percent
African American	96	22.0%
American Indian or Alaska Native	3	0.7%
Asian	5	1.1%
Hispanic or Latino	243	55.6%
Pacific Islander	3	0.7%
White	9	2.1%
Two or More Races	36	8.2%
Not Reported	42	9.6%
<b>Total</b>	<b>437</b>	<b>100.0%</b>
Subgroup	Enrollment	Percent
English Learners	167	38.2%
Foster Youth	0	0.0%
Homeless Youth	1	0.2%
Migrant Education	0	0.0%
Students with Disabilities	51	11.7%
Socioeconomically Disadvantaged	366	83.8%
<b>All Students</b>	<b>437</b>	<b>100.0%</b>

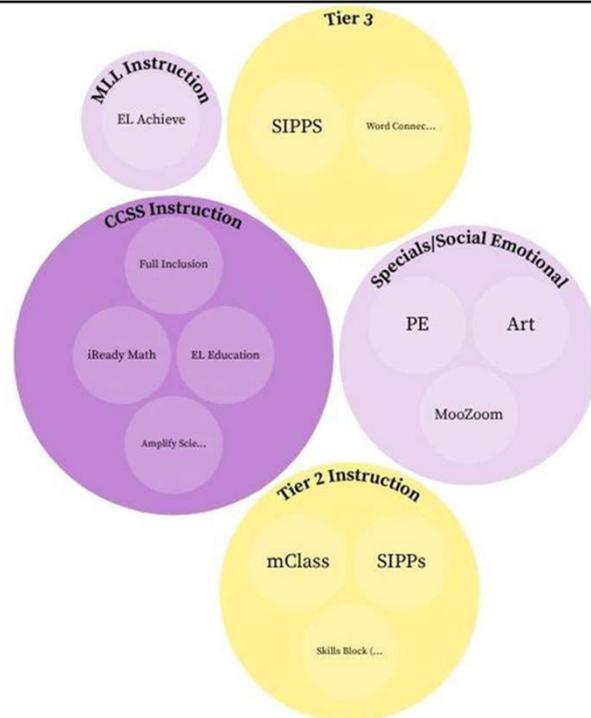
### Campus:

- ▶ Aspire Twilight College Prep Academy
- ▶ Located in Arden-Arcade (95821)
  - ▶ Facilities purchased in 2009
  - ▶ Shared site (ATCPA/ATSA)
  - ▶ Total students served on site: approximately 962



## OUR UNIQUE TK-5 PROGRAM

- ▶ **iReady Math:** We launched our new math curriculum in the 24-25 school year.
- ▶ **EL Education:** Our primary ELA curriculum focus on bringing nonfiction and fiction together in relatable and rigorous content.
- ▶ **Specials Classes:** Scholars engage in art and physical education for 45 minutes daily.
- ▶ **SchoolBeat:** Our scholars start and end their day with crew circles that incorporates SchoolBeat's culturally responsive social-emotional curriculum.
- ▶ **EL Achieve:** MLL scholars engage in 60 minutes of EL Achieve daily.



## PROGRAM HIGHLIGHTS

1. In the 25-26 school year we added a full time **Multi-Language Learning teacher**.
2. We have 2 full time **interventionists** on staff and a part time one for tier 2 & 3 instruction.
3. We have a fully staffed Special Education department that support full inclusion by **co-teaching and co-planning**.
4. In the 25-26 school year we proudly have over **25% of our staff who are bilingual**. 5/7 grade levels have a bilingual teacher in them!
5. We are **over enrolled** and have a **balanced budget** that allows us to have ample resources in the next 3-5 years to make major gains.



## OUR PERFORMANCE- Aspire Twilight College Prep Academy Impact and Results (TK-5)

ATCPA CAASPP Results: Percentage of Students Met or Exceeded Standards by Student Group

ELA	2022-2023	2023-2024
All Students	12.57%	<b>16.04%</b>
English Learners	4.76%	7.04%

Math	2022-2023	2023-2024
All Students	16.84%	16.58%
English Learners	6.35%	<b>11.27%</b>

ELPI	2022-2023	2023-2024
ELPI	Red	Orange
% All Students making progress toward English language proficiency	35%	<b>36.9%</b>

**22/23 → 23/24**

→ **Overall growth** in both ELA and Math

→ **Significant growth** for our **English Learners** in both ELA and Math and in their ELPI!

## ONE YEAR CHANGES

### iReady ELA:



1. Added a multi-language learning teacher whom targets our level 1 & 2 scholars.
2. Added 60 minutes of DELD per classroom.
3. Have 95 minutes of small group instruction per grade level.
4. Restructured to 2 Assistant Principal's one who's focus and expertise is in Tk-2 and one is 3-5.
5. Consistent coaching with admin in classrooms 70% of their day.

### Suspension Rates:

23-24	24-25
6.1%	2.3%
.6% below the California Average.	

### Chronic Absenteeism:

23-24	24-25
33.3%	30.4%

## FAMILY ENGAGEMENT

- **Family Connections:** Through intentional family events designed to connect with and celebrate our community, ATCPA has seen a significant increase in family engagement. Last month, more than 100 grandparents attended our **Grandparents Day celebration**, and last year, 50% of fathers participated in our **Donuts with Dads & Dad Figures** event.
- **Family Advocacy:** Since ATCPA has had an influx of multi-language learners and new families, we have intentionally shifted focus for **ELAC & School Site Council** to hear our parents voices consistently.
- **Family Celebrations:** We understand the impact of scholar celebrations we have **semester achievement awards, promotions, & ROPES** for 5th graders which is a project based exploratory culminating project.
- **Academic Partnerships:** Intentional **Academic Nights** throughout the year support teacher and family connection and provide parents with the resources they need to support their students' learning at home. Through **Student-Led Conferences**, teachers partner with families and students to ensure students' voices are centered as they set and commit to ambitious academic goals for the school year.



## BUILDING STRONG CULTURE

- **Parental Trends:** With a change of leadership, ATCPA has achieved its highest scores on the parent survey question regarding families' perceptions of how well the school meets their needs. **Scores have increased by 17% compared to the 23-24 school year and by 10% since the start of Mrs. Tillman's tenure last year.**
- **Whole School Behavior Approach:** With the launch of a schoolwide Tier 1 behavior support system last year, ATCPA **reduced suspensions by over 4%** and **outperformed Aspire Central Valley Schools by 13%** on the parent survey question regarding the effectiveness of school discipline.
- **Attendance Support:** With our stronger connections grant, ATCPA **decreased chronic absenteeism by 2.8%** from the 23-24 school year to the 24-25 school year and has consistently been declining since the pandemic.
- **Student Voices:** With the launch of monthly rallies, celebrations and buddy classroom events where we come together as a school we have been able to **celebrate major wins from the month, staff & students of the month and our unique culture at ATCPA.**

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## OUR COMMITMENT TO DEVELOPING EDUCATORS

- **Frequent coaching** from Principal, AP, Deans and Lead Teachers through observation and feedback, lesson internalization, walk throughs, teach backs, and student work analysis stack audits
- **Lead Teachers** and **Induction Mentors** provide regular observation and feedback
- Grade-level and content collaborative teams to focus on **intellectual prep cycles & MTSS**
- **Equity-centered** professional development
- **New Teachers** on the Block Club
- Leadership team training through **Relay Graduate School of Education**
- Book study on **Culturally Responsive Teaching, Grading for Equity, Me and White Supremacy, Onward**



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# THANKS!

**Please visit us at Aspire  
Twilight College Preparatory  
Academy (TK-5)!**

Contact Pamela Shabazz  
(Business Manager) to arrange  
a visit:

- ▶ 916-979-1788 ext 1
- ▶ [pamela.shabazz@aspirepublicschools.org](mailto:pamela.shabazz@aspirepublicschools.org)

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** J.6

**MEETING DATE:** 12/16/2025

**SUBJECT:** Presentation of Initial Proposal from Teamsters Local Union No. 150 Transportation Unit to San Juan Unified School District for Reopener Negotiations for 2025-2026 (Thigpen) - 8:40 p.m.

**DEPARTMENT:** Administration

**ACTION REQUESTED:**

Public Comment/Discussion: The bargaining interests of the Teamsters Union Local No. 150 are presented for discussion pursuant to Government Code Section 3540 et seq. and district Board Policy 4143.1.

**RATIONALE/BACKGROUND:**

The board and representatives of the Teamsters Union Local No. 150 have agreed to engage in an interest based, collaborative approach to negotiations. As part of the model of negotiation, the parties identify their respective interests for public sunshining.

**ATTACHMENT(S):**

1. [Proposal from Teamsters Local Union No. 150 Transportation Unit to San Juan Unified School District for Reopener Negotiations for 2025-2026](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Daniel Thigpen, Chief of Human Resources

**APPROVED BY:** Trent Allen, Acting Superintendent of Schools

**Proposal from Teamsters Local Union No. 150  
Transportation Unit to San Juan Unified School District  
for Reopener Negotiations for 2025-26**

**Article 6 - SALARIES**

Fair and equitable increases in wages/salaries including wage/salary, range increases and differentials to keep our wages competitive within the region and not less than received by other bargaining units. If any other bargaining unit receives a greater salary schedule and/or off schedule (bonus) including anything of a monetary value, without a corresponding contract change, cost reduction or other event triggering an equivalent saving then Teamsters shall receive the same increase.

**Article 6.5 Personal Property Loss – Reimbursement**

The Union proposes to revise Article 6.5 to update and clarify reimbursement provisions related to mechanics' hand tools. The intent is to ensure appropriate protection and support for employees who are required to use personally owned tools in the performance of their duties

**Article 12: Transfers and Bus Bidding Procedures**

The Union proposes to add new language to Article 12 to provide employment protection for Bus Drivers who temporarily lose their school bus certification for non-disciplinary reasons. The proposed language would allow the employee to transfer into a Bus Attendant position during the period of lost certification, retain all Bus Driver seniority, and return to the Bus Driver classification without loss of rights once certification is reinstated.

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** J.7

**MEETING DATE:** 12/16/2025

**SUBJECT: San Juan Unified School District Initial Bargaining Proposal/Interests for Contract Negotiations with the Teamsters Local No. 150 Reopeners for 2025-2026 (Thigpen) - 8:45 p.m.**

**DEPARTMENT:** Administration

**ACTION REQUESTED:**

**Public Comment/Action:** The superintendent is recommending that the board adopt, pursuant to Government Code section 3540 et seq. and district Board Policy (BP) 4243.1, the bargaining interests with the Teamsters Local No. 150 for 2025-2026.

**RATIONALE/BACKGROUND:**

The board and representatives of Teamsters Local No. 150 have agreed to engage in an interest-based, collaborative approach to negotiations. As part of the model of negotiations, the parties identify their respective interests for public sunshining.

**ATTACHMENT(S):**

1. [San Juan Unified School District Initial Bargaining Proposal-Interests for Contract Negotiations With the Teamsters Local No. 150 Reopeners for 2025-2026](#)

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 12/08/2025

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Daniel Thigpen, Chief of Human Resources

**APPROVED BY:** Trent Allen, Acting Superintendent of Schools

**SAN JUAN UNIFIED SCHOOL DISTRICT (District)  
INITIAL BARGAINING PROPOSAL/INTERESTS  
FOR CONTRACT NEGOTIATIONS  
WITH THE  
TEAMSTERS LOCAL No.150 (Teamsters)  
REOPENERS FOR 2025-26**

The San Juan Unified School District (District) intends to negotiate the following Articles of the Teamsters Local No. 150 (Teamsters) Collective Bargaining Agreement for the 2025-26 reopeners:

**Article 3      Employer/Employee rights**

- The district's interest is to review this article for consistency with its other bargaining unit contracts.

**Article 7      Fringe Benefits**

- The district's interest is to continue dialogue regarding pension plan rates, costs, and their effect on the district's overall budget.
- The district's interest is to provide quality benefits and affordable options for all employees while realizing cost containment for both employees and the district.
- The district's interest is to ensure that employees recognize that benefits are part of an employee's overall compensation program.

**Article 9      Vacations**

- The district's interest is to examine this article for potential inconsistencies in practice.

**Article 10     Leaves**

- The district's interest is to explore opportunities for clarification that support attendance in the department.

**Article 11     Safety**

- The district's interest is to examine Article 11.6 for potential updates that support employee safety.

***\*\*In addition to the specific terms in the articles above, the district's interest is to review all articles for non-substantive clean-up language, as needed, as well as to review for any inconsistencies with updated state or federal laws.***

***\*\*In addition to the specific terms in the articles above, the district's interest is to review all outstanding Side Letters of Agreement (SLAs) and Memorandums of Understanding (MOUs) reached since July 1, 2024.***

**SAN JUAN UNIFIED SCHOOL DISTRICT  
TENTATIVE BOARD AGENDA ITEMS  
2025-2026**

L  
12/16/2025

**JANUARY 13**

English Language Proficiency Assessments for California (ELPAC) 2024-25 Data Summary Report – R	Dale
Multilingual Learner Program Update – R	Oaxaca
Cellphone Policy Progress Update – R	Allen
Annual Policy Review – D	Gaddis
BP 3430    Investing and Debt Management	
BP 5116.1  Intradistrict Open Enrollment	
BP 6145    Extracurricular/Cocurricular Activities	
BP 6020    Parent Involvement	
Williams Complaint Report – R	Gaddis
Governance Handbook Annual Update – D	Allen
*San Juan HS Science Wing Modernization Project CEQA Categorical Exemption – A	Camarda

**JANUARY 27**

Recognition: 2026 Classified Employees of the Year – A	Thigpen
Recognition: National School Counseling Week (Feb. 1-6) – A	Schnepp
The Brown Act – D	Gaddis
Maintenance Update – R	Camarda
*Annual Policy Review – A [Discussed 01/13/26]	Gaddis
BP 3430    Investing and Debt Management	
BP 5116.1  Intradistrict Open Enrollment	
BP 6145    Extracurricular/Cocurricular Activities	
BP 6020    Parent Involvement	
*School Accountability Report Cards (SARCs) – A	Dale
*LCAP Federal Addendum Annual Revision – A	Oaxaca
*Resolution: CCTR Continued Funding Application Designated Personnel 2026-2027 – A	Townsend-Snider
*Governance Handbook Annual Update – A [Discussed 01/13/26]	Allen

**FEBRUARY 10**

Recognition: National School Social Work Week (Mar. 1-7) – A	Oaxaca
Mid-Year LCAP Update 2025-2026 – R	Oaxaca
Choices Charter School Mid-Year LCAP Update 2025-2026 – R	Oaxaca
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – D	Thigpen
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated ECE) – D	Thigpen
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – D	Thigpen
Notice of Intent to Reduce Classified Positions – D	Thigpen
*Resolution: Federal Surplus Property Participation Renewal – A	Ryan

**FEBRUARY 24**

Recognition: Arts Education Month (March) – A	Dale
Arts Education and Proposition 28 Update – R	Dale
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – A [Discussed 02/10/26]	Thigpen
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated ECE) – A [Discussed 02/10/26]	Thigpen
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – A [Discussed 02/10/26]	Thigpen
Resolution: Notice of Intent to Reduce Classified Positions – A [Discussed 02/10/26]	Thigpen
2026 CSBA Delegate Assembly Election – A	Board

**MARCH 10**

New High School Courses – D	Dale
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Second Interim Budget Report – R	Ryan
Public Hearing No. 2: Alexander Twilight Secondary Academy Renewal Petition – PH/A [Discussed 12/16/25]	Oaxaca
Public Hearing No. 2: Alexander Twilight College Prep Academy Renewal Petition – PH/A [Discussed 12/16/25]	Oaxaca
*Audit Reports for Measures J, N, P and S – A	Ryan
*Resolution: District School Board Election Order – A	Board

**MARCH 24**

Recognition: Week of the Young Child (Apr. 4-10) – A	Townsend-Snider
Recognition: School Library Month (April) – A	Dale
Bond Project Update – R	Camarda
Technology Update – R	Skibitzki
*New High School Courses – A [Discussed 03/10/26]	Dale
*Head Start and Early Head Start Grant Application 2026-2027 – A	Townsend-Snider

**APRIL 14**

Recognition: School Bus Driver Appreciation Day (Apr. 28) – A	Thigpen
Instructional Materials Adoptions – D	Dale
Strategic Plan Update – R	Allen
Proposed Board Meeting Dates for 2026-2027 – A	Board

**APRIL 28**

Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 6) – A	Oaxaca
Recognition: California Day of the Teacher (May 6) – A	Thigpen
San Juan Youth Voice Advocates – R	Oaxaca
Instructional Technology – R	Dale
Williams Complaint Report – R	Gaddis
*Instructional Materials Adoptions – A [Discussed 04/14/26]	Dale

**MAY 12**

Recognition: Classified School Employee Week (May 17-23) – A	Thigpen
Recognition: National Speech Pathologist Day (May 18) – A	Dale
Citrus Heights Schools Update – R	Townsend-Snider
Hearing Officer’s Recommendation-2026 RIF (if applicable) – A	Gaddis
*Approval of CTE 2026 Advisory Committee Roster – A	Schnepf
*Head Start/Early Head Start COLA Funding Allocation 2026-2027 – A	Townsend-Snider
*Head Start/Early Head Start SETA Grant Resolution 2026-2027 – A	Townsend-Snider
*Adult Education Course Approval – A	Schnepf

**MAY 26**

Recognition: National Science Bowl (if applicable) – A	Schnepf
Recognition: Science Olympiad (if applicable) – A	Schnepf
Recognition: Academic Decathlon (if applicable) – A	Schnepf
District TK-12 Mathematics Update – R	Dale
Restorative Practices/Student Discipline – R	Oaxaca
Public Hearing: SELPA Local Plan Annual Update – A	Dale
*Facility Lease Amendments – A	Camarda

**JUNE 9**

Public Hearing: LCAP – D	Oaxaca
Public Hearing: LCAP/Choices Charter School – D	Oaxaca
Public Hearing: Adoption of the 2026-2027 Budget – D	Ryan
Temporary Interfund Borrowing of Cash – A	Ryan
*CIF Superintendent Designation of Representatives 2026-2027 – A	Schnepf
*ECE Program Self-Evaluation for CDE – A	Townsend-Snider

**JUNE 23**

California School Dashboard Local Indicators – R

LCAP – A [Public Hearing 06/09/26]

Choices Charter School California School Dashboard Local Indicators – R

LCAP Choices Charter School – A [Public Hearing 06/09/26]

Adoption of the 2026-2027 Budget – A [Public Hearing 06/09/26]

\*2025-2026 Actuarial Report OPEB – A

\*Charter School 2024-2025 Audit Reports (AAT, CMP, GIS, GV, OFY, VIE) – A

\*School Plan for Student Achievement (SPSA) – A

Oaxaca

Oaxaca

Oaxaca

Oaxaca

Ryan

Ryan

Ryan

Oaxaca

D=discussion; A=action; \*=consent; R=report; PC=public comment