

AGENDA
MID-PLACER PUBLIC SCHOOLS TRANSPORTATION AGENCY
GOVERNING BOARD
Wednesday December 10, 2025
9:00 AM
Mid Placer Public Schools
13121 Bill Francis Drive
Auburn, CA 95603

CALL TO ORDER

ROLL CALL

Ackerman Charter School District
Alta-Dutch Flat ESD
Colfax ESD
Loomis USD
Placer Union HSD

COMMUNICATIONS

None

ACTION ITEMS

08. CONSENT AGENDA

NOTICE TO THE PUBLIC

All matters listed under the Consent Agenda are considered routine and all will be enacted by one motion with a roll call vote. There will be no separate discussion of these items unless the Governing Board, audience, or staff requests specific items to be removed from the Consent Agenda for separate action. Any items removed will be considered after the motion to approve the Consent Agenda.

08.1 APPROVAL OF MINUTES

October 8, 2025 Regular Board meeting minutes

08.2 APPROVAL OF VENDOR PAYMENTS

10-2-2025 thru 12-4-2025

08.3 APPROVAL OF PERSONNEL ITEMS

Public Employee Appointment	(G.C. § 54957)
Public Employee Status Change	(G.C. § 54957)
Public Employee Resignations	(G.C. § 54957)
Public Employee Retirement	(G.C. § 54957)

Leslie Harrison Bus Driver Utility Worker

ACTION ITEMS

09. CONSIDER RATIFICATION OF TENTATIVE AGREEMENT WITH CSEA #580

The Agency and CSEA (California State Employees Association) have entered into a Tentative Agreement. The Board shall consider ratification to complete the Memorandum of Understanding process.

10. CONSIDER RATIFICATION OF MOU FOR THE AGENCY TO PARTICIPATE IN THE SUMMER ASSISTANCE PROGRAM.

The Agency and CSEA (California State Employees Association) have entered into a Tentative Agreement. The Board shall consider ratification to complete the Memorandum of Understanding process.

11. CONSIDER ACCEPTANCE OF THE JUNE 30, 2025 AUDIT REPORT

A representative from Gilbert will present the Audit Report for fiscal year ending June 30, 2025.

12. CONSIDER APPROVAL OF THE 2025-26 FIRST INTERIM BUDGET

The board will consider approval of the 2025-26 First Interim Budget.

13. CONSIDER APPROVAL OF BOARD RESOLUTION NO. 25-03

The board will consider approval of the declaration of the listed items as surplus property and authorize management to dispose of them through sale, donation, recycling, or other appropriate means.

DISCUSSION ITEMS

AGENCY REPORT/GRANT UPDATE

Mr. Snow will present the agency report and update the board on the electric bus grants.

COMMENTS FROM MEMBERS OF THE PUBLIC (GC §54954.3)

Limited to 5 minutes speaking time per Board Policy 2080.5.7 Members of the audience may address the Board on matters not on the regular agenda. Brown Act regulations restrict the Board from acting on any subject presented that is not on the agenda.

COMMENTS FROM BOARD AND STAFF

CLOSED SESSION

CONFERENCE WITH LABOR NEGOTIATOR

AGENCY NEGOTIATOR:	Jim Snow
EMPLOYEE ORGANIZATION:	CSEA 580
EMPLOYEE ORGANIZATION:	Management

RETURN TO OPEN SESSION

REPORT OUT ACTION TAKEN IN CLOSED SESSION

ADJOURNMENT

THE NEXT REGULARLY SCHEDULED BOARD MEETING
Wednesday January 21, 2026
9:00 am

POSTED DATE: 12-5-2025

Minutes
MID-PLACER PUBLIC SCHOOLS TRANSPORTATION AGENCY
GOVERNING BOARD
Wednesday October 8, 2025
9:00 AM
Mid Placer Public Schools
13121 Bill Francis Drive
Auburn, CA 95603

CALL TO ORDER

Peter Efstathiu called the meeting to order at 9:05 am

ROLL CALL

Ackerman Charter School District- Absent
Alta-Dutch Flat ESD - Absent
Colfax ESD – Jeff Gamar
Loomis USD – Kevin Roche
Placer Union HSD - Peter Efstathiu

COMMUNICATIONS

Letter from PCOE approving the 2025-2026 proposed budget and comments regarding the budget.

ACTION ITEMS

05. CONSENT AGENDA

NOTICE TO THE PUBLIC

All matters listed under the Consent Agenda are considered routine and all will be enacted by one motion with a roll call vote. There will be no separate discussion of these items unless the Governing Board, audience, or staff requests specific items to be removed from the Consent Agenda for separate action. Any items removed will be considered after the motion to approve the Consent Agenda.

All items on the consent agenda were enacted on a single motion by Kevin Roche , seconded by Jeff Gamar, and passed unanimously.

05.1 APPROVAL OF MINUTES

September 10, 2025 Regular Board meeting minutes

05.2 APPROVAL OF VENDOR PAYMENTS

9-5-2025 thru 10-2-2025

05.3 APPROVAL OF PERSONNEL ITEMS

Public Employee Appointment	(G.C. § 54957)
Cynthia Langowski Bus Driver\Utility Worker	
Daniel Tracy Bus Driver\Utility Worker	
Robert Greer Trainee	
Public Employee Status Change	(G.C. § 54957)
Public Employee Resignations	(G.C. § 54957)
Public Employee Retirement	(G.C. § 54957)

ACTION ITEMS

06. REQUEST APPROVAL OF 2025-2026 DISTRICT MONTHLY BILLING CHANGES

A motion was made by Kevin Roche, seconded by Jeff Gamar, and passed unanimously.

07. REQUEST APPROVAL OF REVISION OF BP 4050.8.2

A motion was made by Jeff Gamar, seconded by Kevin Roche, and passed unanimously.

DISCUSSION ITEMS

AGENCY REPORT/GRANT UPDATE

Mr. Snow presented the agency report and updated the board on the electric bus grants.

COMMENTS FROM MEMBERS OF THE PUBLIC (GC §54954.3)

Limited to 5 minutes speaking time per Board Policy 2080.5.7 Members of the audience may address the Board on matters not on the regular agenda. Brown Act regulations restrict the Board from acting on any subject presented that is not on the agenda.

There were no comments made.

COMMENTS FROM BOARD AND STAFF

There were no comments made.

CLOSED SESSION

The Board went into closed session at 9:40 am to discuss the following items:

CONFERENCE WITH LABOR NEGOTIATOR

AGENCY NEGOTIATOR:	Jim Snow
EMPLOYEE ORGANIZATION:	CSEA 580
EMPLOYEE ORGANIZATION:	Management

RETURN TO OPEN SESSION

The Board came out of closed session at 9:42 am

REPORT OUT ACTION TAKEN IN CLOSED SESSION

No action to report from closed session.

ADJOURNMENT

The meeting was adjourned at 9:42 am

Checks Dated 10/02/2025 through 12/04/2025

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
81092262	10/31/2025	National Benefit Services, LLC	Cancelled		125.00 *
		Cancelled on 11/25/2025			
86024584	10/09/2025	Melnyk, Anton	01-5860		75.00
86024585	10/09/2025	BZ Service Station Mntnce	01-5800		100.00
86024586	10/09/2025	CalPERS Cash & Payment Processing	01-3202		20,185.42
86024587	10/09/2025	CalPERS Cash & Payment Processing	01-3202		10,515.00
86024588	10/09/2025	CalPERS Cash & Payment Processing	01-3202		200.00
86024589	10/09/2025	Clark Pest Control	01-5800		128.00
86024590	10/09/2025	Hunt Propane	01-4348		976.83
86024591	10/09/2025	Napa Auto Parts	01-4365		412.35
86024592	10/09/2025	O'Reilly Auto Parts	01-4365		470.34
86024593	10/09/2025	RECOLOGY AUBURN PLACER	01-5540		421.85
86024594	10/09/2025	Ubeo Business Services	01-5640		350.51
86024595	10/09/2025	Vestis	01-5803		165.45
86024596	10/09/2025	Vista Net, Inc.	01-5800		194.56
86024597	10/09/2025	ZEP MANUFACTURING COMPANY	01-4365		489.56
86025788	10/16/2025	California Department of Tax and Fee Administration	01-4370		76.00
86025789	10/16/2025	CDT Inc.	01-5820		744.00
86025790	10/16/2025	COOKS PORTABEL TOILETS	01-5610		161.08
86025791	10/16/2025	Hunt Oil Company	01-4300		760.12
86025792	10/16/2025	Hunt Propane	01-5530		1,228.77
86025793	10/16/2025	Medicab LLC	01-5830		3,633.00
86025794	10/16/2025	MID-SIERRA TOWING	01-5800		682.50
86025795	10/16/2025	Napa Auto Parts	01-4365		18.56
86025796	10/16/2025	Nicole Besoyan	01-5200		579.60
86025797	10/16/2025	O'Reilly Auto Parts	01-4365		17.32
86025798	10/16/2025	PLACER UNION HIGH SCHOOL DIST.	01-5515		2,305.87
86025799	10/16/2025	SCHOOLS INSURANCE GROUP	01-3702	4,960.00	
			76-9558	22,816.10	27,776.10
86025800	10/16/2025	Vestis	01-5803		165.45
86025801	10/16/2025	Vista Complete Care	01-5820		155.00
86027005	10/22/2025	Wells, Ricky	01-5860		75.00
86027006	10/22/2025	BZ Service Station Mntnce	01-5800		100.00
86027007	10/22/2025	Department of Justice Accounting Office	01-5821		81.00
86027008	10/22/2025	Hunt Propane	01-4348		1,330.85
86027009	10/22/2025	Morgan Tire of Sacramento	01-4360		3,872.75
86027010	10/22/2025	National Benefit Services Operations	01-5820		6.00
86027011	10/22/2025	O'Reilly Auto Parts	01-4300		60.70
86027012	10/22/2025	U.S. Bank Corp Payment Systems	01-4300	97.05	
			01-4365	488.29	
			01-5820	250.00	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ERP for California

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Checks Dated 10/02/2025 through 12/04/2025

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
86027012	10/22/2025	U.S. Bank Corp Payment Systems	01-5895	16.99	852.33
86027013	10/22/2025	Vestis	01-5803		165.45
86028039	10/29/2025	A T & T	01-5901		31.41
86028040	10/29/2025	Hunt Oil Company	01-4300		664.02
86028041	10/29/2025	Hunt Propane	01-5530		1,002.43
86028042	10/29/2025	Hunt Propane	01-4348		1,576.31
86028043	10/29/2025	PLACER COUNTY WATER AGENCY	01-5570		450.42
86028044	10/29/2025	SGS-Excelchem Labs Inc	01-5803		206.00
86028045	10/29/2025	Vestis	01-5803		165.45
86029035	11/05/2025	Clean Water Strategies, Inc.	01-5803		3,630.00
86029036	11/05/2025	Hunt Propane	01-4348		1,079.11
86029037	11/05/2025	Medicab LLC	01-5830		3,541.00
86029038	11/05/2025	O'Reilly Auto Parts	01-4300		309.21
86029039	11/05/2025	Vestis	01-5803		165.45
86030141	11/14/2025	Ackerman Charter School	01-9500		23,002.38
86030142	11/14/2025	CalPERS Cash & Payment Processing	01-3202		20,185.42
86030143	11/14/2025	CalPERS Cash & Payment Processing	01-3202		10,515.00
86030144	11/14/2025	CAPITOL CLUTCH AND BRAKE	01-4365		1.19
86030145	11/14/2025	Employment Development Dept.	01-3502		589.21
86030146	11/14/2025	Gilbert	01-5811		13,500.00
86030147	11/14/2025	HUNT & SONS LLC	01-4350		24,986.04
86030148	11/14/2025	Hunt Propane	01-4348		1,228.59
86030149	11/14/2025	Hunt Propane	01-4348		1,191.98
86030150	11/14/2025	MID-SIERRA TOWING	01-5800		480.00
86030151	11/14/2025	National Benefit Services Operations	01-5820		6.00
86030152	11/14/2025	PLACER UNION HIGH SCHOOL DIST.	01-5515		1,108.96
86030153	11/14/2025	Schools Excess Liability Fund	01-5400		17,825.25
86030154	11/14/2025	Schools Insurance Group	01-3702	4,960.00	
			76-9558	19,680.30	24,640.30
86030155	11/14/2025	Vestis	01-5803		167.72
86030156	11/14/2025	Vista Complete Care	01-5820		335.00
86030157	11/14/2025	Vista Net, Inc.	01-5800		194.56
86031569	11/19/2025	Snow, James	01-4300	436.35	
			01-4365	27.49	463.84
86031570	11/19/2025	Buswest LLC	01-4365		4,221.15
86031571	11/19/2025	BZ Service Station Mntnce	01-5800		100.00
86031572	11/19/2025	CAPITOL CLUTCH AND BRAKE	01-4365		1,148.47
86031573	11/19/2025	Clark Pest Control	01-5800		128.00
86031574	11/19/2025	COOKS PORTABEL TOILETS	01-5610		161.08
86031575	11/19/2025	Hunt Propane	01-4348		974.90
86031576	11/19/2025	Jim Snow	01-5800		50.00
86031577	11/19/2025	Nicole Besoyan	01-5200		322.00
86031578	11/19/2025	O'Reilly Auto Parts	01-4365		27.50
86031579	11/19/2025	PITNEY BOWES	01-5620		169.20

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 10/02/2025 through 12/04/2025

Check Number	Check Date	Pay to the Order of	FD-OBJT	Expensed Amount	Check Amount
86031580	11/19/2025	RECOLOGY AUBURN PLACER	01-5540		421.85
86031581	11/19/2025	U.S. Bank Corp Payment Systems	01-4300	368.62	
			01-4365	1,643.63	
			01-5800	51.50	
			01-5801	55.00	
			01-5895	165.99	2,284.74
86031582	11/19/2025	Vestis	01-5803		165.45
86031583	11/19/2025	Westar Transportation, LLC	01-5830		51,022.00
86033127	12/03/2025	A T & T	01-5901		32.37
86033128	12/03/2025	Bare Bones Workwear	01-5860		350.00
86033129	12/03/2025	Buswest LLC	01-4365		1,275.65
86033130	12/03/2025	CASBO	01-5300		637.50
86033131	12/03/2025	CASTO	01-5300		500.00
86033132	12/03/2025	Hunt Oil Company	01-4300		599.08
86033133	12/03/2025	Hunt Propane	01-4348		1,420.39
86033134	12/03/2025	Medicab LLC	01-5830		2,723.00
86033135	12/03/2025	National Benefit Services, LLC	01-9554		125.00
86033136	12/03/2025	O'Reilly Auto Parts	01-4300	21.85	
			01-4365	1,584.14	1,605.99
86033137	12/03/2025	PLACER COUNTY WATER AGENCY	01-5570		437.96
86033138	12/03/2025	Primo Brands	01-4300		249.81
86033139	12/03/2025	United States Treasury Internal Revenue Service	01-5800		1,555.59
86033140	12/03/2025	Vestis	01-5803		330.90
Total Number of Checks				96	<u><u>305,939.15</u></u>

	Count	Amount
Cancel	1	125.00
Net Issue		305,814.15

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	95	263,317.75
76	Payroll Fund	2	42,496.40
Total Number of Checks		95	305,814.15
Less Unpaid Tax Liability			.00
Net (Check Amount)			<u><u>305,814.15</u></u>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

 ERP for California

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MidPlacer Transportation Agency
2025-26 1st Interim
General Fund
Unrestricted/Restricted

	Preliminary Budget 2025-26	1st Interim Budget 2025-26	Projected Yr 2026-27	Projected Yr 2027-28
Revenues				
LCFF/State Aide	\$0	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0	\$0
Other Local Revenues	\$3,433,161	\$3,587,661	\$3,604,057	\$3,620,618
Total Revenues	\$3,433,161	\$3,587,661	\$3,604,057	\$3,620,618
Expenditures				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	\$1,604,842	\$1,639,640	\$1,656,036	\$1,672,597
Employee Benefits	\$720,488	\$800,431	\$828,018	\$836,298
Books and Supplies	\$375,500	\$378,200	\$389,622	\$402,947
Services and Other Operating	\$530,242	\$537,392	\$553,621	\$572,555
Capital Outlay	\$150,000	\$150,000	\$20,000	\$20,000
Other Outgo	\$0	\$0	\$0	\$0
Direct Support/Indirect Cost	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Expenditures	\$3,381,072	\$3,505,663	\$3,447,297	\$3,504,397
Excess (Deficiency) of Revenues Over Expenditures	\$52,089	\$81,998	\$156,760	\$116,221
Other Financing Sources\Uses				
Interfund Transfers In	\$0	\$0		
Interfund Transfers Out	\$158,454	\$158,454	\$158,454	\$135,656
All Other Financing Sources	\$0	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0	\$0
Contributions	\$0	\$0	\$0	\$0
Total Other Financing Sources\Uses	(\$158,454)	(\$158,454)	(\$158,454)	(\$135,656)
Net Increase (Decrease) in Fund Balance	(\$106,365)	(\$76,456)	(\$1,694)	(\$19,435)
Fund Balance				
Beginning Fund Balance	\$568,693	\$568,692	\$492,236	\$490,542
Ending Fund Balance	\$462,328	\$492,236	\$490,542	\$471,107
Reserved Balances	\$0	\$0	\$0	\$0
Revolving Cash	\$1,500	\$1,500	\$1,500	\$1,500
Stores	\$86,500	\$103,255	\$103,255	\$95,000
Prepaid Expenditures	\$0	\$0	\$0	\$0
Legally Restricted Balance	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0
Assigned				
Board Designated Economic Reserve, additional 5%	\$176,976	\$183,206	\$180,288	\$182,003
Economic Uncertainties Percentage	5%	5%	5%	5%
Designated for Economic Uncertainties	\$176,976	\$183,206	\$180,288	\$182,003
Unassigned / Unappropriated	\$20,375	\$21,069	\$25,212	\$10,601

MidPlacer Transportation Agency
2025-26 1st Interim
Fund 15: Pupil Transportation Equipment Fund

	Preliminary Budget 2025-26	Projected Yr 2026-27	Projected Yr 2027-28
Revenues			
LCFF/State Aide	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0
Other Local Revenues	\$1,000	\$1,000	\$1,000
Total Revenues	\$1,000	\$1,000	\$1,000
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0
Services and Other Operating	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
Direct Support/Indirect Cost	\$0	\$0	\$0
Debt Service	\$158,454	\$158,454	\$135,656
Total Expenditures	\$158,454	\$158,454	\$135,656
Excess (Deficiency) of Revenues Over	(\$157,454)	(\$157,454)	(\$134,656)
Other Financing Sources\Uses			
Interfund Transfers In	\$158,454	\$158,454	\$135,656
Interfund Transfers Out	\$0	\$0	\$0
All Other Financing Sources	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0
Contributions	\$0	\$0	\$0
Total Other Financing Sources\Uses	\$158,454	\$158,454	\$135,656
Net Increase (Decrease) in Fund Balance	\$1,000	\$1,000	\$1,001
Fund Balance			
Beginning Fund Balance	\$32,629	\$33,629	\$34,629
Ending Fund Balance	\$33,629	\$34,629	\$35,630
Revolving Cash	\$0	\$0	\$0
Stores	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$0
Legally Restricted Balance	\$0	\$0	\$0
Economic Uncertainties Percentage	\$0	\$0	\$0
Assigned	\$33,629	\$34,629	\$35,630
Unassigned / Unappropriated	\$0		

MidPlacer Transportation Agency
2025-26 1st Interim
Fund 40: Special Reserve Fund of Capital Outlay Projects

	Preliminary Budget 2025-26	Projected Yr 2026-27	Projected Yr 2027-28
Revenues			
LCFF/State Aide	\$0	\$0	\$0
Federal Revenues	\$0	\$0	\$0
Other State Revenues	\$0	\$0	\$0
Other Local Revenues	\$5,000	\$5,000	\$5,000
Total Revenues	\$5,000	\$5,000	\$5,000
Expenditures			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0
Services and Other Operating	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
Direct Support/Indirect Cost	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0
Excess (Deficiency) of Revenues Over	\$5,000	\$5,000	\$5,000
Other Financing Sources\Uses			
Interfund Transfers In	\$0	\$0	\$0
Interfund Transfers Out	\$0	\$0	\$0
All Other Financing Sources	\$0	\$0	\$0
All Other Financing Uses	\$0	\$0	\$0
Contributions	\$0	\$0	\$0
Total Other Financing Sources\Uses	\$0	\$0	\$0
Net Increase (Decrease) in Fund Balance	\$5,000	\$5,000	\$5,001
Fund Balance			
Beginning Fund Balance	\$176,771	\$181,771	\$186,771
Ending Fund Balance	\$181,771	\$186,771	\$191,772
Revolving Cash	\$0	\$0	\$0
Stores	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$0
Legally Restricted Balance	\$0	\$0	\$0
Economic Uncertainties Percentage	\$0	\$0	\$0
Assigned	\$181,771	\$186,771	\$191,772
Unassigned / Unappropriated	\$0	\$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)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		3,433,161.00	3,433,161.00	1,171,585.52	3,587,661.00	154,500.00	4.5%
5) TOTAL, REVENUES			3,433,161.00	3,433,161.00	1,171,585.52	3,587,661.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,604,842.00	1,604,842.00	457,289.02	1,639,640.00	(34,798.00)	-2.2%
3) Employee Benefits	3000-3999		720,488.00	720,488.00	266,041.00	800,431.00	(79,943.00)	-11.1%
4) Books and Supplies	4000-4999		375,500.00	375,500.00	93,244.30	378,200.00	(2,700.00)	-0.7%
5) Services and Other Operating Expenditures	5000-5999		530,242.00	530,242.00	62,577.70	537,392.00	(7,150.00)	-1.3%
6) Capital Outlay	6000-6999		150,000.00	150,000.00	1,000.00	150,000.00	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			3,381,072.00	3,381,072.00	880,152.02	3,505,663.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,089.00	52,089.00	291,433.50	81,998.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		158,454.00	158,454.00	56,745.00	158,454.00	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			(158,454.00)	(158,454.00)	(56,745.00)	(158,454.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(106,365.00)	(106,365.00)	234,688.50	(76,456.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		568,692.72	558,742.00		568,692.00	9,950.00	1.8%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			568,692.72	558,742.00		568,692.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			568,692.72	558,742.00		568,692.00		
2) Ending Balance, June 30 (E + F1e)			462,327.72	452,377.00		492,236.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		1,500.00		
Stores	9712		0.00	0.00		103,255.00		
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		183,206.00		

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		183,206.00		
Unassigned/Unappropriated Amount	9790		462,327.72	452,377.00		21,069.00		
FEDERAL REVENUE								
Special Education Discretionary Grants	8182		0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	8311		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	8550		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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		1,000.00	1,000.00	2,917.16	2,000.00	1,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
In-District Premiums/Contributions	8674		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		35,000.00	35,000.00	26,384.08	35,000.00	0.00	0.0%
Interagency Services	8677		275,000.00	275,000.00	11,017.05	275,000.00	0.00	0.0%
All Other Fees and Contracts	8689		24,500.00	24,500.00	52,309.67	24,500.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		5,000.00	5,000.00	0.00	8,500.00	3,500.00	70.0%
Tuition	8710		3,092,661.00	3,092,661.00	1,078,957.56	3,242,661.00	150,000.00	4.9%
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%
ROC/P Transfers								

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 Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,433,161.00	3,433,161.00	1,171,585.52	3,587,661.00	154,500.00	4.5%
TOTAL, REVENUES			3,433,161.00	3,433,161.00	1,171,585.52	3,587,661.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries	2200		1,108,244.00	1,108,244.00	287,422.92	1,129,415.00	(21,171.00)	-1.9%
Classified Supervisors' and Administrators' Salaries	2300		452,634.00	452,634.00	155,678.10	466,264.00	(13,630.00)	-3.0%
Clerical, Technical and Office Salaries	2400		43,964.00	43,964.00	14,188.00	43,961.00	3.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,604,842.00	1,604,842.00	457,289.02	1,639,640.00	(34,798.00)	-2.2%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		363,804.00	363,804.00	168,518.21	458,193.00	(94,389.00)	-25.9%
OASDI/Medicare/Alternative	3301-3302		118,051.00	118,051.00	33,044.45	119,563.00	(1,512.00)	-1.3%
Health and Welfare Benefits	3401-3402		175,810.00	175,810.00	46,984.65	159,363.00	16,447.00	9.4%
Unemployment Insurance	3501-3502		775.00	775.00	216.27	1,376.00	(601.00)	-77.5%
Workers' Compensation	3601-3602		26,624.00	26,624.00	7,159.42	26,512.00	112.00	0.4%
OPEB, Allocated	3701-3702		35,424.00	35,424.00	10,118.00	35,424.00	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			720,488.00	720,488.00	266,041.00	800,431.00	(79,943.00)	-11.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		373,000.00	373,000.00	85,330.28	367,700.00	5,300.00	1.4%
Noncapitalized Equipment	4400		2,500.00	2,500.00	7,914.02	10,500.00	(8,000.00)	-320.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			375,500.00	375,500.00	93,244.30	378,200.00	(2,700.00)	-0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		35,000.00	35,000.00	1,999.00	0.00	35,000.00	100.0%
Travel and Conferences	5200		8,100.00	8,100.00	2,370.70	7,400.00	700.00	8.6%
Dues and Memberships	5300		1,900.00	1,900.00	0.00	1,350.00	550.00	28.9%
Insurance	5400-5450		150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Operations and Housekeeping Services	5500		47,000.00	47,000.00	16,535.30	47,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		14,127.00	14,127.00	1,584.28	11,627.00	2,500.00	17.7%
Transfers of Direct Costs	5710		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)
Transfers of Direct Costs - Interfund Professional/Consulting Services and	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Operating Expenditures	5800		273,115.00	273,115.00	39,824.23	319,015.00	(45,900.00)	-16.8%
Communications	5900		1,000.00	1,000.00	264.19	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			530,242.00	530,242.00	62,577.70	537,392.00	(7,150.00)	-1.3%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	1,000.00	0.00	0.00	0.0%
Equipment Replacement	6500		150,000.00	150,000.00	0.00	150,000.00	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			150,000.00	150,000.00	1,000.00	150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,381,072.00	3,381,072.00	880,152.02	3,505,663.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	158,454.00	158,454.00	56,745.00	158,454.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			158,454.00	158,454.00	56,745.00	158,454.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(158,454.00)	(158,454.00)	(56,745.00)	(158,454.00)		
(a - b + c - d + e)								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	(72.12)	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	(72.12)	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	158,454.00	158,454.00	56,744.27	158,454.00	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			158,454.00	158,454.00	56,744.27	158,454.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(157,454.00)	(157,454.00)	(56,816.39)	(157,454.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	158,454.00	158,454.00	56,745.00	158,454.00	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			158,454.00	158,454.00	56,745.00	158,454.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			1,000.00	1,000.00	(71.39)	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,630.01	33,335.00		32,630.00	(705.00)	-2.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,630.01	33,335.00		32,630.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,630.01	33,335.00		32,630.00		
2) Ending Balance, June 30 (E + F1e)			33,630.01	34,335.00		33,630.00		
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	33,630.01	0.00		33,630.00		

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	34,335.00		0.00		
OTHER STATE REVENUE								
All Other State Apportionments - Current Year	8311		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		1,000.00	1,000.00	(72.12)	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Other 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%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	(72.12)	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	(72.12)	1,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures	5800		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%

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)
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest	7438		14,761.00	14,761.00	6,371.75	14,761.00	0.00	0.0%
Other Debt Service - Principal	7439		143,693.00	143,693.00	50,372.52	143,693.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			158,454.00	158,454.00	56,744.27	158,454.00	0.00	0.0%
TOTAL, EXPENDITURES			158,454.00	158,454.00	56,744.27	158,454.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In	8919		158,454.00	158,454.00	56,745.00	158,454.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			158,454.00	158,454.00	56,745.00	158,454.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBTAs	8974		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			158,454.00	158,454.00	56,745.00	158,454.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	2,306.53	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	2,306.53	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	2,306.53	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	2,306.53	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	176,771.11	177,359.00		176,771.00	(588.00)		-0.3%
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00		0.0%
c) As of July 1 - Audited (F1a + F1b)		176,771.11	177,359.00		176,771.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00		0.0%
e) Adjusted Beginning Balance (F1c + F1d)		176,771.11	177,359.00		176,771.00			
2) Ending Balance, June 30 (E + F1e)		181,771.11	182,359.00		181,771.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			
All Others	9719	0.00	0.00		0.00			
b) Legally Restricted Balance	9740	0.00	0.00		0.00			
c) Committed								
Stabilization Arrangements	9750	0.00	0.00		0.00			
Other Commitments	9760	0.00	0.00		0.00			
d) Assigned								
Other Assignments	9780	0.00	0.00		181,771.00			

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		181,771.11	182,359.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue	8290		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		5,000.00	5,000.00	2,306.53	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
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			5,000.00	5,000.00	2,306.53	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	2,306.53	5,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries	2200		0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials	4200		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		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		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%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF	8912		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%

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 Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)								

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		134,667.00	206,170.00	318,418.00	277,642.00	428,750.00	243,900.00	308,304.00	383,961.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS <u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	50.00								
Accounts Receivable	9200-9299	1,035,002.00	517,127.00	10,057.00						
Due From Other Funds	9310	(254.00)		254.00						
Stores	9320	103,255.00								
Prepaid Expenditures	9330	3,496.00								
Other Current Assets	9340	0.00								
Lease Receivable	9380	0.00								
Deferred Outflows of Resources	9490									
SUBTOTAL		1,141,549.00	520,823.00	10,311.00	0.00	381,500.00	70,510.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	216,445.00	122,251.00	995.00	(521.00)	0.00	93,176.00			544.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	764.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		217,209.00	123,015.00	995.00	(521.00)	0.00	93,176.00	544.00	0.00	0.00
Nonoperating	9910									
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)		785,596.00	(194,639.00)	(231,818.00)	664,494.00	(179,909.00)	(544.00)	0.00	0.00	139,039.00
F. ENDING CASH (A + E)		430,066.00	235,427.00	3,609.00	668,103.00	488,194.00	388,750.00	406,988.00	546,027.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	546,027.00	397,369.00	126,939.00	368,082.00				
B. RECEIPTS							0.00		0.00	0.00
LCFF Sources										
Principal Apportionment		8010-8019								
Property Taxes		8020-8079								
Miscellaneous Funds		8080-8099								
Federal Revenue		8100-8299								
Other State Revenue		8300-8599								
Other Local Revenue		8600-8799	162,849.00	172,466.00	555,956.00	105,057.00	148,699.00		3,587,661.00	3,587,661.00
Interfund Transfers In		8900-8929							0.00	0.00
All Other Financing Sources		8930-8979							0.00	0.00
TOTAL RECEIPTS			162,849.00	172,466.00	555,956.00	105,057.00	148,699.00	0.00	3,587,661.00	3,587,661.00
C. DISBURSEMENTS							0.00		0.00	0.00
Certificated Salaries		1000-1999								
Classified Salaries		2000-2999	151,027.00	151,027.00	151,024.00				1,639,640.00	1,639,640.00
Employee Benefits		3000-3999	65,090.00	69,664.00	68,185.00	57,876.00			800,431.00	800,431.00
Books and Supplies		4000-4999	33,823.00	40,183.00	67,495.00	46,679.00			378,200.00	378,200.00
Services		5000-5999	61,567.00	33,022.00	28,106.00	32,510.00			537,392.00	537,392.00
Capital Outlay		6000-6999	149,000.00						150,000.00	150,000.00
Other Outgo		7000-7499							0.00	0.00
Interfund Transfers Out		7600-7629							158,454.00	158,454.00
All Other Financing Uses		7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		311,507.00	442,896.00	314,813.00	288,089.00	0.00	0.00	3,664,117.00	3,664,117.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,035,002.00	
Due From Other Funds	9310			0.00				254.00	
Stores	9320							103,255.00	103,255.00
Prepaid Expenditures	9330							3,496.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	55,808.00	0.00		103,255.00	1,142,007.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							216,445.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							764.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	217,209.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	55,808.00	0.00		103,255.00	924,798.00
E. NET INCREASE/DECREASE (B - C + D)		(148,658.00)	(270,430.00)	241,143.00	(127,224.00)	148,699.00	103,255.00	848,342.00	(76,456.00)
F. ENDING CASH (A + E)		397,369.00	126,939.00	368,082.00	240,858.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								492,812.00	

Mid-Placer Transportation JPA
Placer County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			240,858.00	240,858.00	240,858.00	240,858.00	240,858.00	240,858.00	240,858.00	240,858.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)		240,858.00	240,858.00	240,858.00	240,858.00	240,858.00	240,858.00	240,858.00	240,858.00	240,858.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Mid-Placer Transportation JPA
Placer County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

31 40279 0000000
Form CASH
G81YG339BS(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		240,858.00	240,858.00	240,858.00	240,858.00				
B. RECEIPTS									
LCFF Sources	8010-8019							0.00	
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8900-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources								0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Mid-Placer Transportation JPA
Placer County

First Interim
2025-26 Budget
Cashflow Worksheet - Budget Year (2)

31 410279 00000000
Form CASH
G81YG339BS(2025-26)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9350							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		240,858.00	240,858.00	240,858.00	240,858.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								240,858.00	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099					
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	3,587,661.00	0.46%	3,604,057.00	0.46%	3,620,618.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,587,661.00	0.46%	3,604,057.00	0.46%	3,620,618.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries						
a. Base Salaries				1,639,640.00		1,656,036.00
b. Step & Column Adjustment				16,396.00		16,560.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,639,640.00	1.00%	1,656,036.00	1.00%	1,672,596.00
3. Employee Benefits	3000-3999	800,431.00	3.45%	828,018.00	1.00%	836,298.00
4. Books and Supplies	4000-4999	378,200.00	3.02%	389,622.00	3.42%	402,947.00
5. Services and Other Operating Expenditures	5000-5999	537,392.00	3.02%	553,621.00	3.42%	572,555.00
6. Capital Outlay	6000-6999	150,000.00	-86.67%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	158,454.00	0.00%	158,454.00	-14.39%	135,656.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section G below)						
11. Total (Sum lines B1 thru B10)		3,664,117.00	-1.59%	3,605,751.00	0.95%	3,640,052.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(76,456.00)		(1,694.00)		(19,434.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		568,692.00		492,236.00		490,542.00
2. Ending Fund Balance (Sum lines C and D1)		492,236.00		490,542.00		471,108.00
3. Components of Ending Fund Balance (Form 01I)						
(Enter estimated projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
a. Nonspendable	9710-9719	104,755.00		104,755.00		96,500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	183,206.00		180,288.00		182,003.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	183,206.00		180,288.00		182,003.00
2. Unassigned/Unappropriated	9790	21,069.00		25,211.00		10,602.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		492,236.00		490,542.00		471,108.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	183,206.00		180,288.00		182,003.00
c. Unassigned/Unappropriated	9790	21,069.00		25,211.00		10,602.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		204,275.00		205,499.00		192,605.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F2)		5.58%		5.70%		5.29%
F. RECOMMENDED RESERVES						
1. JPA ADA						
Used to determine the reserve standard percentage level on Line F5						
(Enter ADA for current and two subsequent years, if applicable)						
2. Total Expenditures and Other Financing Uses (Line B11)		3,664,117.00		3,605,751.00		3,640,052.00
3. Less: Special Education Pass-through (Not applicable for JPAs)		N/A		N/A		N/A
4. Sub-Total (Line F2 minus F3)		3,664,117.00		3,605,751.00		3,640,052.00
5. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
6. Reserve Standard - By Percent (Line F4 times F5)		183,205.85		180,287.55		182,002.60
7. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
8. Reserve Standard (Greater of Line F6 or F7)		183,205.85		180,287.55		182,002.60
9. Available Reserves (Line E3) Meet the Reserve Standard (Line F8)		YES		YES		YES
G. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salary increases were based on step/column and/or a 1% increase; the change in benefits is based on the increase in the PERS unfunded liability and an anticipated negotiated increase to the JPA medical cap. Supplies and service increases based on projected CPI as well as increases to fuel/propane costs and Medicab services. Capital outlay decreases due to completed air conditioning project in busses in the 2025-26 fiscal year. Decrease in Interfund Transfers In 2027-28 due to one long term debt payoff.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,000.00	0.00%	1,000.00	0.00%	1,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	158,454.00	0.00%	158,454.00	(14.39%)	135,656.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		159,454.00	0.00%	159,454.00	(14.30%)	136,656.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	158,454.00	0.00%	158,454.00	(14.39%)	135,656.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		158,454.00	0.00%	158,454.00	(14.39%)	135,656.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,000.00		1,000.00		1,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	32,630.00		33,630.00		34,630.00
2. Ending Fund Balance (Sum lines C and D1)		33,630.00		34,630.00		35,630.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	33,630.00		34,630.00		35,630.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		33,630.00		34,630.00		35,630.00
(Line D3f must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Expenditure to decrease in 2027-28 due to the payoff of one long term dept.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	5,000.00	0.00%	5,000.00	0.00%	5,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		5,000.00	0.00%	5,000.00	0.00%	5,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,000.00		5,000.00		5,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	176,771.00		181,771.00		186,771.00
2. Ending Fund Balance (Sum lines C and D1)		181,771.00		186,771.00		191,771.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	181,771.00		181,771.00		191,771.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		5,000.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with Line D2)		181,771.00		186,771.00		191,771.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Increase in income due to interest rates.						

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				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	158,454.00		
Fund Reconciliation								
08I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					158,454.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		

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								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	158,454.00	158,454.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

This criterion is not checked for JPAs.

2. CRITERION: Enrollment

This criterion is not checked for JPAs.

3. CRITERION: ADA to Enrollment

This criterion is not checked for JPAs.

4. CRITERION: Local Control Funding Formula (LCFF) Revenue

This criterion is not checked for JPAs.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals		
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits to Total Expenditures
Third Prior Year (2022-23)	2,196,233.04	3,018,211.54	72.8%
Second Prior Year (2023-24)	2,464,139.38	3,222,219.05	76.5%
First Prior Year (2024-25)	2,308,537.52	3,755,863.91	61.5%
	Historical Average Ratio:		70.2%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Reserve Standard Percentage (Criterion 10B, Line 4):	5%	5%	5%
JPA's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the JPA's reserve standard percentage):	65.2% to 75.2%	65.2% to 75.2%	65.2% to 75.2%

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

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

Fiscal Year	Projected Year Totals			
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Salaries and Benefits	Status
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Expenditures	
Current Year (2025-26)	2,440,071.00	3,505,663.00	69.6%	Met
1st Subsequent Year (2026-27)	2,484,054.00	3,447,297.00	72.1%	Met
2nd Subsequent Year (2027-28)	2,508,894.00	3,504,396.00	71.6%	Met

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

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

1a. STANDARD MET - Ratio of total salaries and benefits to total 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.

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Change Is Outside	
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	0.00	0.00	0.0%	No
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	No
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)	0.00	0.00	0.0%	No
Current Year (2025-26)	0.00	0.00	0.0%	No
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	No
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	No

Explanation
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)	3,433,161.00	3,587,661.00	4.5%	No
Current Year (2025-26)	3,444,947.00	3,604,057.00	4.6%	No
1st Subsequent Year (2026-27)	3,501,828.00	3,620,618.00	3.4%	No
2nd Subsequent Year (2027-28)				

Explanation
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)	375,500.00	378,200.00	.7%	No
Current Year (2025-26)	386,840.00	389,622.00	.7%	No
1st Subsequent Year (2026-27)	398,523.00	402,947.00	1.1%	No
2nd Subsequent Year (2027-28)				

Explanation
(required if Yes)

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

Current Year (2025-26)	530,242.00	537,392.00	1.3%	No
1st Subsequent Year (2026-27)	546,255.00	553,621.00	1.3%	No
2nd Subsequent Year (2027-28)	562,752.00	572,555.00	1.7%	No

Explanation
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Explanation Range
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 6A)				
Current Year (2025-26)	3,433,161.00	3,587,661.00	4.5%	Met
1st Subsequent Year (2026-27)	3,444,947.00	3,604,057.00	4.6%	Met
2nd Subsequent Year (2027-28)	3,501,828.00	3,620,618.00	3.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	905,742.00	915,592.00	1.1%	Met
1st Subsequent Year (2026-27)	933,095.00	943,243.00	1.1%	Met
2nd Subsequent Year (2027-28)	961,275.00	975,502.00	1.5%	Met

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

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

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

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

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

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

1b.

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

Explanation:

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

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

Explanation:

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

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

7.

CRITERION: Facilities Maintenance

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

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

This criterion is not checked for JPAs.

8. CRITERION: Deficit Spending

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
JPA's Available Reserve Percentage (Criterion 10C, Line 9)	5.6%	5.7%	5.3%
JPA's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.9%	1.8%

8B. Calculating the JPA's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Fund Balance (Form 01I, Section E)	Total Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Fund Balance is negative, else N/A)	Status
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(76,456.00)	3,664,117.00	2.1%	Not Met
1st Subsequent Year (2026-27)	(1,694.00)	3,605,751.00	0.0%	Met
2nd Subsequent Year (2027-28)	(19,434.00)	3,640,052.00	.5%	Met

8C. Comparison of JPA Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending for 2025-2026 is due to the increase in Medicabs, the PERS unfunded liability and diesel fuel. The increase in Medicabs is due to the decrease in available drivers as well as the need for specialty transportation. We anticipate hiring drivers to help assist with decreasing the Medicab costs by using our white fleet. The PERS unfunded liability increase has been incorporated in the budget. Diesel fuel costs were anticipated to decrease due to the increase of electrical busses; however, those busses will not be received until later in the fiscal year.

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining If the JPA's General Fund Ending Balance Is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status			
Current Year (2025-26)	492,236.00	Met			
1st Subsequent Year (2026-27)	490,542.00	Met			
2nd Subsequent Year (2027-28)	471,108.00	Met			

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status			
Current Year (2025-26)	240,858.00	Met			

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

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

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

10B. Calculating the JPA's Reserve Standard

DATA ENTRY: All data are extracted or calculated.

	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Total Expenditures and Other Financing Uses (Criterion 8, Item 8B)	3,664,117.00	3,605,751.00	3,640,052.00
2. Plus: Special Education Pass-through (Not applicable for JPAs)	N/A	N/A	N/A
3. Net Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,664,117.00	3,605,751.00	3,640,052.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	183,205.85	180,287.55	182,002.60
6. Reserve Standard - by Amount (\$88,000 for JPAs with less than 1,001 ADA, else 0)	88,000.00	88,000.00	88,000.00
7. JPA's Reserve Standard (Greater of Line B5 or Line B6)	183,205.85	180,287.55	182,002.60

10C. Calculating the JPA's Available Reserve Amount

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

Reserve Amounts	Current Year		
	Projected Year Totals (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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	183,206.00	180,288.00	182,003.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	21,069.00	25,211.00	10,602.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. JPA's Available Reserve Amount (Lines C1 thru C7)	204,275.00	205,499.00	192,605.00
9. JPA's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.58%	5.70%	5.29%
JPA's Reserve Standard (Section 10B, Line 7):		183,205.85	180,287.55
Status:		Met	Met
Met			

10D. Comparison of JPA Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption	First Interim	Percent	Status
	(Form 01CS, Item S5A)	Projected Year Totals	Change	

1a. Contributions, Unrestricted General Fund

This item is not applicable for JPAs.

1b. Transfers In, General Fund *

Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *

Current Year (2025-26)	158,454.00	158,454.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	158,454.00	158,454.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	135,656.00	135,656.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. This item is not applicable for JPAs.

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

Explanation:
(required if NOT met)

1c. 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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. a. Does your JPA have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB)

Note from Treasurer	2.5	Fund 15	Object 7438, 7439	107,761
Note from Treasurer	4	Fund 15	Object 7438, 7439	474,411
TOTAL:				582,172

Type of Commitment (continued)	Prior Year (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)

Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Note from Treasurer	44,965	44,965	44,965	22,167
Note from Treasurer	113,489	113,489	113,489	113,489
Total Annual Payments:	158,454	158,454	158,454	135,656
Has total annual payment Increased over prior year (2024-25)	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

No

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

S7. Unfunded Liabilities

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

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

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

1 a. Does your JPA 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?

Yes

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

No

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

Budget Adoption	
(Form 01CS, Item S7A)	
	First Interim
324,864.00	279,131.00
	0.00
324,864.00	279,131.00

d. Is total OPEB liability based on the JPA's estimate

or an actuarial valuation?

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

Actuarial	Actuarial
Aug 26, 2024	Jun 30, 2025

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

Budget Adoption	
(Form 01CS, Item S7A)	
	First Interim
34,424.00	32,472.00
34,424.00	32,472.00
34,424.00	32,472.00

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)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

35,424.00	35,424.00
34,424.00	32,472.00
34,424.00	32,472.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

35,424.00	32,472.00
34,424.00	32,472.00
34,424.00	32,472.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

11.00	11.00
11.00	11.00
11.00	11.00

4.

Comments:



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

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

1 a. Does your JPA operate any self-insurance programs such as

workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which will be covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2 Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption

(Form 01CS, Item S7B)

First Interim

	0.00
	0.00

3 Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7B)

First Interim

	0.00
	0.00
	0.00

b. Amount contributed (funded) for self-insurance programs
Current Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

	0.00
	0.00
	0.00

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

n/a

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	0.00	0.00	0.00	0.00

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

n/a

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

n/a

Negotiations Settled Since Budget Adoption

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

[redacted]

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

[redacted]

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")

[redacted]

Negotiations Not Settled

5. 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)
---------------------------	----------------------------------	----------------------------------

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

No	No	No

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:

No		

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

No	No	No

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?

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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	23.00	23.00	23.00	23.00

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

No

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

10,960

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0	0	0

6. Amount included for any tentative salary schedule increases

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0	0	0

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

112,300	112,300	112,300
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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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)
Yes	Yes	Yes
7,477	9,192	5,256
2.5%	2.5%	2.5%

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

If Yes, complete question 2.

No

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Yes

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

5,000		
	Current Year (2025-26)	1st Subsequent Year (2026-27)
		2nd Subsequent Year (2027-28)
0	0	0

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
7,020	7,020	7,020
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

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

Yes	No	Yes
4,092	13,008	4,716
1.0%	2.5%	1.5%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	No	No	No
2.			
3.			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

<p>1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?</p>	<div style="border: 1px solid black; padding: 5px; width: 100%; height: 40px; margin: 0 auto;"></div> <p style="margin: 0;">No</p>
<p>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.</p>	
<p>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.</p>	

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

n/a

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

n/a

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

New Business Manager hired July 1, 2025.

End of Joint Powers Agency First Interim Criteria and Standards Review

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)				
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 	X	
S7b	Other Self-Insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certified? Classified? Management/supervisor/confidential? (Section S8A, Line 1b)	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				
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?		X

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

Signed: _____ Date: _____
JPA Administrator or Designee

Printed Name: James Snow Title: CEO

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Laura Zabkar Telephone: 530-823-4820
Title: Business Manager E-mail: Izabkar@midplacer.k12.ca.us

Criteria and Standards Review Summary

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have transfers to or from the general fund to cover operating deficits changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)				
S6	Long-term Commitments	Does the JPA have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the JPA provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 	X	
S7b	Other Self-insurance Benefits	Does the JPA operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certified? Classified? Management/supervisor/confidential? (Section S8A, Line 1b)	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				
A1	Negative Cash Flow	Do cash flow projections show that the JPA will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	n/a	
A4	New Charter Schools Impacting JPA's Enrollment	Are any new charter schools operating in JPA boundaries that are impacting the JPA's enrollment, either in the prior or current fiscal years?	n/a	
A5	Salary Increases Exceed COLA	Has the JPA entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the JPA provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the JPA's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the JPA have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of JPA Director or Financial Official	Have there been personnel changes in the JPA director or financial official positions within the last 12 months?		X

SACS Web System - SACS V14
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31-40279-0000000

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

Mid-Placer Transportation JPA

Placer County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCEOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCEOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Warning) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Warning) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Tentative Agreement
For the 2024-25 2nd Year Reopener and 2025-2026 Successor
The California School Employees Association and its
Mid-Placer Transportation Chapter #580 (“CSEA”)
and
Mid-Placer Public Schools Transportation Agency (“Agency”)

The following negotiated items establish the Tentative Agreement between the Mid-Placer Public Schools Transportation Agency (“Agency”) and the California School Employees Association and its Mid-Placer Transportation Chapter #580 (“CSEA”) (together the “Parties”) for 2024-2025 2nd Year Reopener and 2025-2026 Successor.

The Parties agree to the following:

For 2024-2025 a one-time off schedule payment of 1% of earned wages earned from July 1st 2024 thru June 30 2025. This payment would only be paid to employees still active the first supplemental pay date after ratification of this agreement.

For 2025-2026 1% increase to the CSEA salary schedules.

Driving Time Limitation - 9.27

A school bus driver shall not drive a commercial vehicle more than ten (10) hours within a work period or drive a commercial vehicle after 16 consecutive hours have elapsed since first reporting for duty.

Time Keeping - 9.33

Employees may be required to use the time clock and/or forms to document time worked.

Bus Drivers and Attendants, General Information - 9.34

Time cards will be recorded during each run, morning, mid-day, and afternoon for each day there is a variance of their normal assigned schedule.

Entitlement To Other Sick Leave - 10.32

Employees shall be entitled to other sick leave in accordance with education code 45196. When a person employed in the classified service is absent from his duties on account of illness or accident for a period of five months or less, whether or not the absence arises out of or in the course of employment of the employee, the amount deducted from the salary due him for any month in which the absence occurs shall not exceed the sum which is actually paid a substitute employee employed to fill his position during his absence.

Health Benefit Amount - 15.9

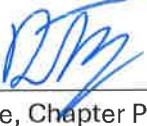
Employees will have an amount equal to the lowest HMO plan for a single individual, effective upon ratification and for the duration of this agreement, available in the 125 Benefit Plan to use toward health benefits. Employees who choose a medical plan that offers an HSA will have the option to put any unused cap into the HSA account (requires employee to open HSA account through the employer). Employees who do not choose a medical plan with an HSA will not have the option of cashing out any remaining cap.

Testing For Substance Abuse - 20.1

The Agency will conform with Federal **and State Drug** Testing Guidelines.

The parties agree that this tentative agreement completes negotiations for the 2024-2025 2nd Year Reopener and 2025-2026 Successor school year and is subject to ratification by CSEA and the Agency.

California School Employees Association #580

By: 
Dominic Barile, Chapter President

Dated: 11/14/2025

Mid-Placer Public School Transportation Agency

By: 
Jim Snow, CEO

Dated: 11/13/2025

Memorandum of Understanding

between

Mid-Placer Public Schools Transportation Agency (“Agency”)

and the

California School Employees Association and its Chapter No. (CSEA)

(together “Parties”)

The above parties have met and negotiated the decision, impacts, and effects relating to Education Code 45500 and the Classified School Employee Summer Assistance Program (CSESAP) for 2026-2027.

Classified School Employee Summer Assistance Program

1. The Employer agrees to participate in the CSESAP and extend this salary benefit option to the bargaining unit.
2. By no later than January 1, 2026, the Employer shall provide notice to all bargaining unit members which shall include the following:
 - a. A description of the Classified School Employee Summer Assistance Program;
 - b. Details about eligibility for the program, including;
 - 1) the bargaining unit member must have been employed with the LEA for at least one year at the time the bargaining unit member elects to participate;
 - 2) the bargaining unit member is employed by the LEA in their regular assignment for 11 months or fewer out of a 12-month period, excluding any hours worked outside of their regular assignment (A “month” means 20 days or four weeks of 5 days each, including legal holidays.); and,
 - 3) the regular annual pay the bargaining unit member receives directly from the agency in their regular work assignment is \$62,400.00 or less for an entire school year at the time of enrollment. (For the purposes of determining regular annual pay, exclude any pay received by the bargaining unit member during the previous summer recess period.)

All timelines for the program as follows:

- ✓ By January 1, 2026, the LEA must notify the bargaining unit members that the LEA has elected to participate in the program for the next school year.
- ✓ By March 1, 2026, any bargaining unit member who wishes to participate, must notify the LEA, using a form developed by the CDE, that the bargaining unit member wishes to participate in the program for the 2026-2027 school year. The bargaining unit member may elect to have up to 10% of their monthly pay withheld during the school year. The bargaining unit member must specify (1) the amount to be withheld from the monthly paychecks, and

(2) whether they wish to have the withheld amounts paid out during the summer recess period in one or two payments.

- ✓ By April 1, 2026, the LEA must notify the CDE that it has elected to participate in the program, using a form developed by the CDE. The LEA must specify (1) the number of bargaining unit members who are participating, and (2) the total estimated amount to be withheld from the bargaining unit member paychecks for the 2026-2027 school year.
- ✓ By May 1, 2026, the CDE will notify participating LEAs in writing of the estimated amount of state match funding that a participating bargaining unit member can expect to receive. If the available funding is insufficient to provide one dollar for each one dollar that has been withheld from the bargaining unit members' paychecks, the CDE must notify the LEAs of the expected prorated amount of state match funds that each classified bargaining unit member could expect to receive.
- ✓ By June 1, 2026, the LEAs must notify the participating bargaining unit members as to the estimated amount of state match funds the bargaining unit member could expect to receive.
- ✓ After receiving the notification, and no later than 30 days after the start of the school year, the bargaining unit member may (1) withdraw their election to participate in the program, or (2) reduce the amount to be withheld from their paycheck.
- ✓ The LEA must then deposit the amounts withheld from participating bargaining unit members' monthly paychecks according to each bargaining unit member's choices, in an account within its general fund known as the Classified School Employee Summer Assistance Program Fund, during the 2026-2027 school year.
- ✓ If any bargaining unit member separates from employment during the 2026-2027 school year, the bargaining unit member is entitled to any pay withheld from their paycheck pursuant to this program; however, a bargaining unit member who upon separation from employment requests the withheld amount be returned is not entitled to receive any state match funds.
- ✓ A bargaining unit member who experiences a personal or financial hardship during the 2026-2027 school year may elect to end participation in the CSESAP and request to be immediately paid out any pay withheld from their paycheck pursuant to this program; however, the bargaining unit member is not entitled to receive any state match funds. Payment of any withheld funds shall occur no later than the next pay warrant cycle after the bargaining unit member has made a hardship request.
- ✓ On or before July 31, 2027, the participating LEAs must request payment from the CDE, on a form developed by the CDE, for the amount of the

bargaining unit member pay that has been deposited in the Program Fund.

- c. Provide all forms developed and promulgated by the CDE to bargaining unit members. The Employer shall distribute CDE forms within 5-days of receipt or learning of the forms publication, unless the forms are received/published within 5-days of a bargaining unit member cut-off date, in which instance the forms shall be sent electronically on the same day it is received/published and mailed via next day service.
- d. Bargaining unit members shall be made aware in the event the money will likely not be paid until after August 31, 2027, after summer recess.

3. No participant in the Classified School Employee Summer Assistance Program is barred from applying for, and if selected, working summer school during the summer in which this benefit is earned.

4. A bargaining unit member may withdraw from *further* participation in the program more than 30-days after the start of the 2026-2027 school year and leave withheld amounts in the program. In such instances, the LEA agrees to report this contribution to the CDE as if contributions had been made for the duration of the program at a reduced percentage.

Agreed on _____, 2025.

Dominic Barile, CSEA Chapter President

Date

Marco Pimentel CSEA Labor Relations Representative

Date

Jim Snow, CEO Mid-Placer Transportation Agency

Date

BOARD RESOLUTION TO DECLARE SURPLUS PROPERTY

Resolution No. 25-03

WHEREAS, the Board of Directors has determined that certain assets owned by Mid Placer Public Schools are no longer required for operations, are obsolete, or beyond economical repair; and

WHEREAS, it is in the best interest of Mid Placer Public Schools to dispose of such assets in accordance with applicable policies and procedures;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The items listed in Exhibit A are hereby declared surplus property.
2. Management is authorized to dispose of these items through sale, donation, recycling, or other appropriate means in compliance with company policy.
3. The Chief Executive Officer or designee is authorized to execute any necessary documents to effectuate this resolution.

PASSED AND ADOPTED by the Board of Directors of Mid Placer Public Schools on
12-10-2025.

CERTIFICATION

I hereby certify that the foregoing resolution was duly adopted by the Board of Directors of Mid Placer Public Schools at a meeting held on 12-10-2025, and that said resolution is now in full force and effect.

Jim Snow, Board Secretary

Exhibit A – Surplus Property List

Item No.	Description	Asset Tag	Condition
[1]	1989 Ford Ranger	69	Runs not fit for road
[2]	Spare bus seats	None	Seats for buses we no longer have
[3]	Metal Band Saw	None	Unknown we do not use it
[4]	Vehicle Testing Unit	None	Unknown outdated
[5]	Pallets of Bus parts for buses we no longer own	None	New and Used
[6]	Small Pallet of Old Computer Equipment	None	Old computer equipment
[7]	Exercise Equipment	None	Old Unused
[8]	Old Office Partitions and equipment	None	Stained Mismatched
[9]	Old Two way radios	None	Outdated