

**AGENDA for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

June 24, 2025

4:00pm CLOSED Session

5:00pm Regular Session

Meeting Location:

Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

Zoom for the public:

Link: <https://us02web.zoom.us/j/89621669526>

*Phone dial-in: 669-900-9128 (Press *6 to unmute)*

Webinar ID: 896 2166 9526

Board Members:

Area 1: Patty Hall – phall@spjUSD.org

Area 2: Rhynie Hollitz (Vice President) – rhollitz@spjUSD.org

Area 3: John Martinetti (Clerk) – jmartinetti@spjUSD.org

Area 4: Kelly Champion (President) – kchampion@spjUSD.org

Area 5: Richard Jaquez – rjaquez@spjUSD.org

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent(s) or designee in writing.

Any student or parent/guardian who wishes to have directory information or personal information, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes should contact the Superintendent(s) or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyschools.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session item(s).

E. CLOSED SESSION

The Board will move into Closed Session to discuss the following item(s):

1. Government Code 54957

PUBLIC EMPLOYMENT PERFORMANCE EVALUATION

Title: District Superintendent

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

**Agency Negotiator(s) for the Board: James Berardi, County Superintendent
Sean Snider, District Superintendent**

Employee Organizations:

Unrepresented Employees: District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent Reports

COUNTY—SCOE

- a. SCOE covering paving work for administrative office access**
- b. COE 2025-2026 Annual Summary Report**
- c. Stipend position for 2025-2026 Math, Science, Computer Science Coordinator**

DISTRICT—SPJUSD

None

2. Business Report

- a. Tenth Month SPJUSD Enrollments for the 2024-2025 School Year**

3. SPTA Report

4. Board Self Evaluation Survey Results*

5. Committee/Board Member Reports

- 6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

K. CONSENT CALENDAR

- 1. Approval of minutes for the joint Regular Meeting held June 10, 2025**
- 2. Authorization to submit 2025-2026 Consolidated Applications
 - a. SCOE**
 - b. SPJUSD**
- 3. Approval of the California Interscholastic Federation Representatives for the 2025-2026 School Year (corrected)**
- 4. Approval of the Agricultural Career Technical Incentive Grant application for 2025-2026**
- 5. Approval of the following SPJUSD personnel items:
 - a. Assignment of Mirabel Hernandez, 2025-2026 Soccer Coach, Loyalton High School
 - b. Assignment of Viviana Romero, Math Teacher, Downieville School, 1.0 FTE, effective August 18, 2025
 - c. Resignation for Katrina Bosworth, 4-6 Teacher, Downieville School, 1.0 FTE, effective June 30, 2025
 - d. Authorization to fill 4-6 Teacher, Downieville School, 1.0 FTE

L. ACTION ITEMS

1. New Business

COUNTY & DISTRICT—SCOE & SPJUSD

- a. Adoption of the 2025-2026 SCOE/SPJUSD Local Control and Accountability Plan (updated)**
- b. Proposition 30 Education Protection Act funding for 2025-2026
The Education Protection Account (EPA) provides Local Educational Agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of a LEA's Local Control Funding Formula (LCFF) or charter school general purpose entitlement.
- c. Adoption of the 2025-2026 Budgets and the Criteria and Standards Reports
 - 1. SCOE**
 - 2. SPJUSD**
- d. Adoption of Dashboard Local Indicators
 - 1. SCOE**
 - 2. SPJUSD**
- e. Approval of Electrical Work for new District Office Portable and Wellness Center**

DISTRICT—SPJUSD

- f. Approval of Instructional Continuity Plan as Addendum to Comprehensive School Safety Plan**
- g. Selection of Firms for Architects pool
 - 1. Aedis Architects
 - 2. Interactive Resources Architects and Engineers
- h. Approval of quote for geotechnical investigation under new portables**

BOARD POLICIES AND BYLAWS

Board Bylaw 9310: "The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary."

Batch from June 10th – Second Reading

- i. 6142.93—Science Instruction^^
- j. 6142.94—History-Social Science Instruction^^
- k. 6159—Individualized Education Program^^
- l. 6159.2—Nonpublic, Nonsectarian School and Agency for Special Education^^
- m. 9224—Oath of Affirmation^^
- n. 9260—Legal Protection^^

M. ADVANCED PLANNING

- 1. The next Regular Joint Board Meeting will be held on July 29, 2025, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.

- 2. Suggested Agenda Items

N. ADJOURN



James Berardi,
County Superintendent



Sean Snider,
District Superintendent

** enclosed

* handout

^^ prior meeting handout

James Berardi, County Superintendent – jberardi@spjUSD.org

Sean Snider, District Superintendent – ssnider@spjUSD.org

Kristie Jacobsen, Executive Assistant to the Superintendents – [kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)

Randy Jones, Director of Business Services/CBO – rjones@spjUSD.org

Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.



Estimate

SPJUSD
Shawn Snider
109 Beckwith
Loyalton, CA 96118

PO #	Estimator
	Jesse Adams

Job Site	Home #	Work #	Fax #
109 Beckwith	530 608 0805		

Description	Sq. Ft.	Cost	Total
<p>109 Beckwith (Loyalton) 2025</p> <p>SUBGRADE: Additional crew time & equipment to cut and prep subgrade and achieve proper site drainage. Includes offhaul. Bid does not include dealing with unsuitable subgrade material or underground utilities if encountered.</p> <p>NEW PAVING III: Base rock 6" and Pave 3.75" of 1/2" PG 64-28 asphalt compacted to 3". Material prices are based on today's prices and are subject to change at the time of doing the work. Total area to be paved is 10,944 sq.ft. (24' x 162' entrance & 56' x 126' parking lot for 25 spaces)</p> <p>Includes Striping the parking lot.</p> <p>JOB TOTAL FOR ALL ABOVE WORK</p> <p>NOTE: This job is a Public Work's project and requires prevailing wages. Shaffer Paving's DIR Registration Number is PWLR-2000008204. Shaffer Paving's CSLB License # is 979353.</p>		76,454.00	76,454.00

BY SIGNING THIS ESTIMATE I AGREE TO ALL TERMS AND CONDITIONS ABOVE.

BY: _____ **DATE:** _____



Sierra County Office of Education

**2025-2026
Annual Summary Report**



**CALIFORNIA COUNTY
SUPERINTENDENTS**

Local Context (Optional)

Please provide a description of the County Office of Education (COE), its districts, students and communities and/or any local context or priorities/challenges that guide the COE work in these areas.

The Sierra County Office of Education serves all of Sierra County and the eastern quarter of Plumas County. Sierra County, the second least populous county in the state of California with about 3,200 total residents, lies north of Truckee and borders the State of Nevada on the east. Located in the heart of the Northern Sierra Nevada Mountains, it contains one-half million acres of forestland, forty-five mountain lakes, and an estimated seven hundred miles of trout streams. The eastern quarter of Plumas County lies within the boundaries of the Sierra-Plumas Joint Unified School District, and children from the towns of Vinton, Chilcoot, and Beckwourth attend school in Loyalton. Elevations within the County range from 2000 to nearly 9000 feet. Heavy snowfall and extreme temperatures are the general rule during the winter at the higher elevations. Eastern Sierra and Plumas County include the great Sierra Valley, once an ancient lakebed but is now the largest alpine valley in the Sierra Nevada range, a natural area for agriculture, timber production and mineral extraction operations. The western portion of Sierra County is heavily forested, has timber management areas, and contains both lode and placer gold mining operations. Gold was discovered here in 1849, and the area is rich in early California history. Recreational activities abound including fishing, mountain biking, hunting, skiing, hiking, camping, boating, and visits to points of historical interest.

We are comprised of 4 schools, serving approximately 400 students and employing roughly 75 staff members. Loyalton Elementary is the largest school, with roughly 200 students. Loyalton High School, a Necessary Small School, serves roughly 150 students in grades 7-12, and Sierra Pass Continuation School serves high school students with a population that fluctuates between 5-10 students on average. Downieville School is another Necessary Small School, and the elementary and junior-senior high are located in the same building, serving a total of roughly 50 students TK-12.

As a single school district county, our school district and county office of education work closely together to ensure our families receive a variety of educational services in the most effective way. SPJUSD and SCOE offer a preschool through adult education program, with a variety of programs, including CTE pathways, dual enrollment classes, an adult education school, a variety of special education services, as well as traditional programs.

Goal One: Approve all LCAPs.

LCAP Support: Completing the review of LCAPs submitted by school districts [EC Section 52070].

Metric	Action
Not Applicable	Not Applicable. As a single district county, we do not review LCAPs and our combined District and COE LCAP is submitted to the California Department of Education (CDE) for approval.

Goal Two: Utilize the cycle of continuous improvement to provide technical assistance to charter schools and districts based on need. Technical assistance is provided to LEAs who are identified as needing assistance as well as those that volunteer for assistance.

Technical Assistance: Providing technical assistance to school districts pursuant to subdivisions (a) and (b) of *Ed Code 52071*.

1. When the County Superintendent does not approve a LCAP.
2. When a district requests support.

Metric	Action
Not Applicable	Not Applicable- as a single district county, support with LCAP development comes directly from the CDE. SPJUSD is eligible for differentiated assistance and receives support from Placer County Office of Education.

EC Section 52071, http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52071.&lawCode=EDC

Providing Differentiated Assistance: Providing technical assistance to school districts and charter schools pursuant to subdivision (c) of *EC Section 52071*.

Metric	Actions	Source of Funding
Participation of all Principals in data review	Provide assessment reports from CAASPP, CA Healthy Kids Survey, ELPAC, and local assessments broken down by subgroup.	Differentiated Assistance Base Grant
Percentage of EL students taking ELPAC, Number of professional development sessions	Support with administering the ELPAC, reclassifying ELs as Fluent English Proficient, and arranging for professional development in Designated and Integrated ELD	Differentiated Assistance Base Grant
LCAP approval and "Standard Met" on all Local Indicators	Support with completing LCAP and Dashboard Local Indicators	Differentiated Assistance Base Grant
Aligned SPSAs that are Board approved	Support with SPSA development aligned to the LCAP and state priority areas	Differentiated Assistance Base Grant

Metric	Actions	Source of Funding
Number of professional learning sessions	Coordinate professional learning focused on evidence-based instructional practices (specifically ELA and Math) and building capacity for continuous improvement	Differentiated Assistance Base Grant
Number of coaching sessions with principals	Coaching support for site Principals around instructional leadership and the continuous improvement process	Differentiated Assistance Base Grant
Number of classes approved for CTE pathways and number of dual enrollment classes	Support with CTE pathways and dual enrollment opportunities for students	Differentiated Assistance Base Grant
Accurate data reported to the state through CALPADS	Support with data in Student Information System	Differentiated Assistance Base Grant

EC Section 52071, http://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52071.&lawCode=EDC

Actions the school district(s) will take independent of the COE

Please provide a description of the actions the school district(s) will take independent of the COE to improve student outcomes.

N/A. As a single-district county, differentiated assistance support for SPUSD and SCOE is provided by the Placer County Office of Education.

For COEs who have Local Educational Agencies who meet the eligibility criteria under *Ed Code 52072(a)* [*“Direct Technical Assistance” (DTA) supports*]

OPTIONAL: Prompt for COEs with districts who meet criteria: For districts who meet eligibility criteria under *Ed Code 52072 (a)*, describe how the COE is prioritizing and adjusting their support and continuous improvement actions in the areas of intensity and frequency:

- When a district fails to improve student achievement across more than one state priority for three or more student groups for three out of four consecutive years or more.

Prompt	Narrative	
Optional Prompt for COEs with districts who meet criteria <i>[EC Section 52072 (f)]</i>	N/A. SPJUSD does not meet the eligibility criteria under Ed Code 52072 (a).	

EC Section 52072, https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52072&lawCode=EDC

Goal Three: Provide support for continuous improvement to all districts.

Other Support: Providing any other support to school districts and schools within the county in implementing the provisions of *EC Sections 52059.5-52077*.

Metric	Action
Number of Foster youth served	Coordinate services and supports for Foster youth
Number of schools requiring Williams reviews	Coordinate and conduct Williams reviews

EC Sections 52059.5–52077,

https://leginfo.ca.gov/faces/codes_displayText.xhtml?division=4.&chapter=6.1.&part=28.&lawCode=EDC&title=2.&article=4.5.

Collaboration

The Sierra County Superintendent of Schools will collaborate with the California Collaborative for Educational Excellence (CCEE), the CDE, other county superintendents, Geographic Lead Agencies (Geo Leads), as well as System of Support (SOS) Lead Agencies to support school districts within the county in the following ways:

Actions	CCEE	CDE	County Superintendents	Geo Leads	SOS Leads
CDE Webinars on new LCAP Template	-	Y	-	-	-
Level 1 webinar on state/federal accountability	-	Y	-	-	-
Single District Counties Network	-	-	Y	-	-

Collaborate with CDE on LCAP Development / Coaching	-	Y	-	-	-
Collaborate with CAL-MSCS Steering Team on mathematics, science, and computer science professional learning plan	-	-	Y	-	Y

Instructions: Insert "Y" to indicate a collaborator or use "-" to signify N/A.

Goal Four: Supports for Special Education

Not Applicable until the 2025-26** LCAP Cycle per EC Section 52064.

Related Expenditures-COE

Please provide a description of the estimated costs related to the actions outlined in the plan above.

2025-26 Goal	20xx-20xx Estimated Costs
Goal 1	\$0
Goal 2	\$183,700
Goal 3	\$82,000
Goal 4 (not applicable until the 2025-2026 LCAP Cycle per EC Section 52064.3)	[N/A]
Total Estimated Cost	\$265,700

MATH, SCIENCE, COMPUTER SCIENCE COORDINATOR

DEFINITION

The Math, Science, Computer Science Coordinator is a stipend position funded by the CAL-MSCS statewide grant. This stipend position will last as long as the grant is funded. The coordinator will be responsible for administering the following:

EXAMPLES OF DUTIES

1. Organize a team of teachers and district leaders to be the MSCS District Team that informs and provides input around the needs of the school district and teachers in the areas of math, science, computer science.
2. Connect with outside partner organizations to build a robust network of community partners.
3. Take on the role of Family Night Coordinator districtwide and investigate, plan, organize and implement family nights to celebrate and raise awareness around math, science, and computer science for all grade levels across the district.
4. Organize and coordinate field trips and in-class learning opportunities related to math, science, and computer science across the district and communicate with teachers about different educational opportunities for their students.
5. Collaborate with curriculum specialists and district leadership to plan professional development around math, science, computer science.
6. Supports district staff and adoption lead teacher with curriculum development and adoptions in math, science, computer science.

QUALIFICATIONS

- A Valid California Teaching Credential

The total amount for the yearly stipend for the academic year 2025-2026 is \$10,000

First Reading: 6/24/2025

ENROLLMENT BY SCHOOL MONTH - 2024-2025

****As of 06/16/2025**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2023-2024	27	193	10	41	12	114	6	included in site #	403
1st Day 2024-2025	27	200	10	47	9	120	3	included in site #	416

	Month									
September	1	26	203	10	47	9	122	3	included in site #	420
08/21/24-09/13/24										
October	2	26	203	10	47	9	118	5	included in site #	418
09/16/24-10/11/24										
November	3	24	198	9	47	9	117	6	included in site #	410
10/14/24-11/08/24										
December	4	23	198	9	47	9	119	5	included in site #	410
11/12/24-12/06/24										
January	5	23	199	9	47	9	118	5	included in site #	410
12/09/24-01/17/25										
February	6	22	202	8	46	10	117	4	included in site #	409
01/21/25-02/14/25										
March	7	22	202	8	46	10	116	5	included in site #	409
02/18/25-03/14/25										
April	8	22	200	9	44	10	116	5	included in site #	406
03/18/25-04/11/25										
May	9	24	200	9	45	10	113	7	included in site #	408
04/14/25-05/09/25										
June	10	24	200	9	45	10	113	7	included in site #	408
05/13/25-06/06/25										

2023-2024	SPJUSD	SCOE	Washoe
P1 ADA	358.58	0.74	13.34
P2 ADA	357.90	0.74	13.37
Annual	358.02	0.74	13.33

Long-Term ISP	
DES	0
LES	6
DHS	0
LHS	6

2022-2023	SPJUSD	SCOE	Washoe
P1 ADA	354.53	0.70	13.50
P2 ADA	351.20	0.70	12.97
Annual	352.11	0.70	13.46

Board Self-Evaluation Result

Sierra County/Sierra-Plumas Joint USD



1. Conditions of Effective Governance

Number of members responded

		Almost Always	Often	Less Often	Rarely	Not Sure
Board unity						
1. The board is focused on achievement for all students.		3	1	1	0	0
2. The board is committed to a common vision.		2	1	1	0	1
3. The board stays focused on district priorities.		1	2	2	0	0
4. The board works well together.		2	2	1	0	0
5. The board commits the time to become informed.		0	3	2	0	0
6. Individual board members do not undermine board decisions.		1	2	0	1	1
Roles and responsibilities						
7. Board members agree on the role and responsibilities of the board and the superintendent.		2	3	0	0	0
8. Board members follow board agreements regarding speaking for the board.		2	3	0	0	0
9. Board members keep confidential matters confidential.		3	2	0	0	0
10. The board gives direction to the superintendent only at board meetings.		1	3	1	0	0
11. Individual board members do not attempt to direct the superintendent.		1	2	1	1	0



A strength for most
members



A strength for
simple majority



Area of growth for
simple majority



Area of growth for
most members

1. Conditions of Effective Governance

Number of members responded

		Almost Always	Often	Less Often	Rarely	Not Sure
Board culture						
12. The board treats the superintendent with respect.		4	1	0	0	0
13. The board manages internal conflicts in a productive manner.		1	2	2	0	0
14. Board members follow agreements on how they will act towards each other.		2	3	0	0	0
15. Board members treat each other with respect.		3	2	0	0	0
16. Board members demonstrate they understand other perspectives.		3	0	2	0	0
17. Board members usually discuss questions about agenda items with the superintendent prior to the board meeting.		3	1	0	0	1
Board operations						
18. The board governs within board-adopted policies, bylaws and protocols to manage board operations.		3	2	0	0	0
19. Board members receive timely information.		1	1	2	1	0
20. Board members receive adequate information.		2	0	2	1	0
21. All board members receive the same information.		2	3	0	0	0
22. Board members follow agreements about how to request clarifying or additional information about agenda items.		1	4	0	0	0
23. Board members follow agreements on how to bring up new ideas.		0	3	0	0	2
24. Board members follow agreements on how concerns from the community will be handled.		2	2	0	0	1



A strength for most members



A strength for simple majority



Area of growth for simple majority










Area of growth for most members

1. Conditions of Effective Governance





Number of members responded

Almost Always	Often	Less Often	Rarely	Not Sure
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Board meetings

25. The board agrees on the role of the board president in managing board meetings.		3	2	0	0	0
26. Board meeting agendas reflect district priorities.		1	3	1	0	0
27. Board members come to meetings prepared.		2	2	1	0	0
28. The board effectively uses data in its decision-making.		1	3	0	1	0
29. The board confines its meetings to a reasonable length of time.		0	2	1	2	0
30. There is a good relationship between how long the board spends on an agenda item and the importance of the item.		0	2	3	0	0
31. The board effectively manages community input at board meetings.		1	4	0	0	0

Board development

32. The board agrees on the process for identifying officers.		1	4	0	0	0
33. The board plans for the development and training of the board.		1	1	2	1	0
34. The board effectively orients new members.		1	1	1	1	1
35. The board reviews its governance agreements regularly.		2	2	0	1	0



A strength for most members



A strength for simple majority



Area of growth for simple majority



Area of growth for most members

2. Board Responsibilities

Number of members responded

Almost Always	Often	Less Often	Rarely	Not Sure
---------------	-------	------------	--------	----------

Setting direction

36. The board provides opportunity for community input when developing the district's mission, core beliefs and vision.



2

1

1

1

0

37. The board adopts long-range priorities.



0

2

2

1

0

38. The board uses the district's mission, core beliefs and vision to drive district performance.



1

0

3

1

0

39. The board adopts clear and measurable indicators to assess district performance.



0

1

2

1

1

Structure

40. The board adopts a fiscally responsible budget aligned to the district's vision and goals.



2

2

1

0

0

41. The board regularly monitors the fiscal health of the district.



3

0

1

0

1

42. The board has an effective process to review, revise and adopt policies.



1

3

1

0

0

43. The board establishes priorities for the district's collective bargaining process that support the district vision and goals.



1

2

1

1

0

Support

44. The board demonstrates commitment to district priorities and goals.



2

1

1

1

0

45. The board demonstrates support for the superintendent in carrying out board directives.



2

3

0

0

0

46. The board is represented at key district events.



2

3

0

0

0

47. The board celebrates district accomplishments.



1

1

2

1

0



A strength for most members



A strength for simple majority














Area of growth for simple majority



Area of growth for most members

2. Board Responsibilities

Number of members responded

		Almost Always	Often	Less Often	Rarely	Not Sure
Accountability						
48. The board monitors student progress against established benchmarks.		1	3	1	0	0
49. The board monitors progress towards district goals based on established success indicators.		0	3	1	1	0
50. The board monitors the implementation of the adopted budget.		0	4	1	0	0
51. The board monitors the implementation of board policies.		0	3	1	1	0
52. The board evaluates the performance of the board.		0	0	3	2	0
53. The board evaluates the performance of the superintendent based on established expectations.		3	2	0	0	0
Community leadership						
54. The board uses cohesive messages to communicate district priorities, goals and needs.		1	1	1	2	0
55. The board provides community leadership on educational issues.		0	1	3	1	0
56. The board pursues partnerships to support district efforts.		0	1	3	1	0
57. The board advocates on behalf of students and public education at the local, state and federal levels.		1	2	1	1	0
58. The board informs the community on district priorities, progress, needs and opportunities for involvement.		1	2	1	1	0



A strength for most members



A strength for simple majority



Area of growth for simple majority



Area of growth for most members



School District Governance Team Board Self-Evaluation Survey

Overview

One of the primary ways a governance team can strengthen or maintain its effectiveness is to periodically assess its own performance. A governance team self-assessment provides the opportunity to step back and reflect on how well it is meeting its responsibilities. This governance team self-assessment will provide the board and superintendent with valuable perception data, revealing the range of perceptions among board members regarding the performance of the board and the governance team.

Individuals will rank the performance of the board and governance team on important characteristics. CSBA determined these characteristics through collaborative efforts with board members from around the state—who defined the *CSBA Professional Governance Standards* for boards; and through our experiences providing board development to school boards across California for more than 30 years.

Content

The evaluation is divided into two parts. Part one consists of questions regarding the conditions of effective governance. Part two contains questions that address the board's five major responsibilities. For each statement, Individuals should select the descriptor that most accurately describes the extent to which the board demonstrates the quality or characteristic.

How to use your *Board Self-Evaluation Results*







When?

The board should schedule a special open-session conversation/discussion meeting to review the results of this survey.

Guide to the Report

The report provides the board with perception data - how trustees individually perceive the board's effectiveness. The range of scores across topics will help the board identify areas in which board members might achieve greater collective clarity in fulfilling their governance responsibilities. The results are color-coded for ease of interpretation.

Color	Distribution of Ratings	Implications
	All board members rated this item as <i>Almost Always</i> or <i>Often</i>	A strength for all members
	A majority of board member rated these items as <i>Almost Always</i> or <i>Often</i>	A strength for majority of members
	A majority of board member rated these items as <i>Less Often</i> or <i>Rarely</i>	An area of growth for majority of members
	All board members rated this item as <i>Less Often, Rarely, or Not Sure</i>	An area of growth for all members

The board can improve its cohesiveness by discussing the range of responses, learning each member's rationale for his/her ratings. In some cases, the board may find that members have different expectations for what deserves an 'Almost always' vs. an 'often,' but that there is general agreement on how the board is performing.

How to structure the board conversation

As the board discusses these results, remember a few critical points:

- The report displays a range of perceptions, *not facts*.
- Focus your discussion on what matters most.
- Each member should practice empathetic listening and work to understand the views of other board members.
- It's okay to differ in opinion; you don't always need to agree, but *you do need to understand*.

Step 1: Confirm the strengths. (Green)

Step 2: Confirm the areas for growth. (Red)

Step 3: Identify areas where perceptions are mixed. (Blue or Yellow)

Step 4: Focus.

From the results from steps 2 and 3 above, the board should agree on the three to five most important areas for improving board performance. The board should answer the question: *Which areas of improvement will be most beneficial to the board and the district?*

Step 5: Set goals.

Set specific, measurable, time-bound goals with success indicators for improving board performance in each area.

Step 6: Schedule board development workshops throughout the year and add them to your Governance Calendar.

If you would like help: CSBA's *Governance Consulting Services* provides board development coaching and guidance. If you would like to discuss how these services can be tailored to meet your particular needs, please call us at 916-669-3293 or to request a board self-evaluation visit <http://bse.csba.org>.

**MINUTES for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

June 10, 2025

5:00pm CLOSED Session

6:00pm Regular Session

Downieville: Downieville School, 130 School St, Downieville CA 95936

Zoom videoconferencing was also available for the public.

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 5:10pm.

B. ROLL CALL

PRESENT: *Area 1: Patty Hall
Area 2: Rhynie Hollitz (Vice President)
Area 3: John Martinetti (Clerk)
Area 4: Kelly Champion (President)*

ABSENT: *Area 5: Richard Jaquez*

C. APPROVAL OF AGENDA

*HALL/CHAMPION
4/0*

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

The Board moved into Closed Session *at 5:11pm* to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:
Unrepresented Employees: District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

2. Government Code 54957

PUBLIC EMPLOYMENT

Title: Site Administrator

3. Government Code 54957

PUBLIC EMPLOYMENT PERFORMANCE EVALUATION

Title: District Superintendent

F. RETURN TO OPEN SESSION at 6:00pm and ADJOURN FOR BREAK

G. 6:05PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

MARTINETTI: All items were for discussion only.

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent Reports

COUNTY—SCOE

a. Continued Advocacy Work

BERARDI: Continuing advocacy work with CSBA through the Superintendent Advisory Council for 2025-2026. Also continuing to work with the California County Superintendents, State Superintendent, and other local legislative representatives.

b. School Attendance Review Board (SARB) 2024-2025 Annual Report

c. SCOE Personnel Items:

1. Assignment of Trenton Norman, Technology Specialist II, 1.0 FTE, effective June 02, 2025

DISTRICT—SPJUSD

d. Middle School update

SNIDER: Getting into more detailed planning. A lot left to happen over the summer and chipping away at it. Still looking into options for relocating Sierra Pass at some point.

e. End of year activities

SNIDER: Thank you to everyone from staff to the board for another successful school year.

f. Facilities update (camera system, roof bid packages, easement from City Park)

SNIDER: In need of additional surveillance at all sites. Looking at getting cameras covered by a grant before moving forward with recommendation and purchase. Roof bid packages almost ready to be advertised and must be posted for 30 days. Then bids will be brought to the board. Considering drop-off and pickup for Middle School students as well as district office staff parking with request for easement from the City Park to the portables for a road and parking lot.

g. Strategic Planning

SNIDER: Would like to see a strategic plan completed during this upcoming school year. Received one quote so far looking at maybe bringing in a facilitator to help us through the process.

2. Business Report

a. Monthly Chronic Absenteeism Rates

b. Ninth Month SPJUSD Enrollments for the 2024-2025 School Year

3. SPTA Report

PRESIDENT—PETTERSON: SPTA submitted the Initial Bargaining Proposal for 2025-2028 looking at the Collective Bargaining Agreement language. We wish everyone a happy and restful summer.

4. Board Self-Evaluation

HOLLITZ: CSBA has a tool that can be completed individually by each board member, and then the information is compiled and presented in a summary report. Would like to use this to inform board goals for the year.

CHAMPION: Would like to try and complete this before the next board meeting in two weeks or in July.

5. Committee/Board Member Reports

CHAMPION: At the last Budget Committee meeting we discussed a few ongoing items such as Middle School funding.

HOLLITZ: Held a meeting with the leadership of SPTA in response to the complaint filed last board meeting. We discussed meeting quarterly to communicate more effectively.

HALL: Graduation was awesome. The meeting we had with SPTA, I really learned a lot.

CHAMPION: Graduations on both sides were great. Thank you to JACOBSEN for accurate and quality minutes and agendas.

6. Public Comment

Paul Guffin—Downieville resident: Absenteeism report. Seems skewed when using percentages. Could we see absence rates in actual numbers instead of percentages?

K. CONSENT CALENDAR

1. Approval of minutes for the joint Regular Meeting held May 13, 2025
2. Approval of Board Report-Checks Dated 05/01/2025 through 05/31/2025
 - a. SCOE
 - b. SPJUSD
3. Acknowledgement of donation of food from Jadaa's Kitchen to Downieville Jr/Sr High School students during state testing valued at \$210
4. Approval of the California Interscholastic Federation Representatives for the 2025-2026 School Year
5. Approval of the following SPJUSD personnel items:
 - a. Assignment of Margaret Binkley, 2025-2026 Advisor Club Live, Loyalton Grades 7-8
 - b. Approval of Teaching Principal, Loyalton Middle School, 1.0 FTE
 - c. Authorization to fill Teaching Principal, Loyalton Middle School, 1.0 FTE
 - d. Assignment of Laurie Petterson, Teaching Principal, Loyalton Middle School, 1.0 FTE, effective July 01, 2025

HOLLITZ/HALL

4/0

L. ACTION ITEMS

1. New Business

COUNTY & DISTRICT—SCOE & SPJUSD

PUBLIC HEARING – SCOE/SPJUSD Local Control and Accountability Plan

- a. Public Hearing *opened at 6:47pm* to receive public comment on the 2025-2026 LCAP. *Closed at 6:47pm with no comment.*

The LCAP is available for public inspection online at www.sierracountyschools.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, during business hours M-F 8:00am-4:30pm.

- b. Presentation of the SCOE/SPJUSD 2025-2026 Local Control and Accountability Plan (LCAP)

Presented by SNIDER. Adoption takes place at the next meeting on June 24th. Motion for a successful first reading by HOLLITZ. Second by HALL.

4/0

PUBLIC HEARING – SCOE and SPJUSD Budgets

- c. Public Hearing *opened at 7:13pm* to receive public comment on the 2025-2026 SCOE and SPJUSD Budgets. *Closed at 7:13pm with no comment.*

The SCOE and SPJUSD budgets are available for public inspection online at www.sierracountyschools.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, during business hours M-F 8:00am-4:30pm.

- d. Presentation of the 2025-2026 **proposed** Budgets

Presented by JONES. Adoption takes place at the next meeting on June 24th.

1. SCOE
2. SPJUSD

- e. Adoption of Resolution 25-007C/25-010D designating additional signers via Office of Public School Construction Online

HALL/MARTINETTI

4/0

- f. Approval of Employment Agreement for Site Administrator/County Superintendent

HOLLITZ/HALL

4/0

PUBLIC HEARING – SPTA Initial Proposal

- g. Public Hearing *opened at 7:36pm* to receive public comment on the Initial Proposal from Sierra-Plumas Teachers Association to open negotiations for 2025-2028. *Closed at 7:36pm with no comment.*

DISTRICT—SPJUSD

- h. Approval of **2024-2025** School Plan for Student Achievement for the following:
HALL/HOLLITZ

4/0

1. Downieville Schools
2. Loyalton Elementary School
3. Loyalton High School/Sierra Pass

- i. Approval of Teacher, Loyalton Middle School, .42858 FTE (3 periods)

HALL/CHAMPION

4/0

- j. Authorization to fill Teacher, Loyalton Middle School, .42858 FTE (3 periods)
HALL/CHAMPION
4/0
- k. Approval of new Job Description for Middle School Secretary/Districtwide Attendance Clerk
HALL/MARTINETTI
4/0
- l. Approval of quotes for asbestos abatement
Tabled
 - 1. Downieville Schools
 - 2. Loyalton Elementary School
 - 3. Loyalton High School
- m. Approval of quotes for carpeting
Tabled
 - 1. Downieville Schools
 - 2. Loyalton Elementary School
 - 3. Loyalton High School
- n. Approval to surplus 1998 Chevrolet (LHS service truck), vin 1GCGK24R0WZ275420
HOLLITZ/HALL
4/0

BOARD POLICIES AND BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary.”

Batch from May 13th – Second Reading

HALL/MARTINETTI

4/0

- o. 1312.2—Complaints Concerning Instructional Materials^^
- p. 1340—Access to District Records^^
- q. 3311—Bids^^
- r. 3311.1—Uniform Public Construction Cost Accounting Procedures^^
- s. 3312—Contracts^^
- t. 3516.5—Emergency Schedules^^
- u. 3580—District Records^^
- v. 4151~4251~4351—Employee Compensation^^
- w. 4158~4258~4358—Employee Security^^

New for June 10th – First Reading

Postponed to June 24th for Second Reading.

- x. 6142.93—Science Instruction
- y. 6142.94—History-Social Science Instruction
- z. 6159—Individualized Education Program
- aa. 6159.2—Nonpublic, Nonsectarian School and Agency for Special Education

- bb. 9224—Oath of Affirmation
- cc. 9260—Legal Protection

Annual Review 2025

CHAMPION motioned to approve dd and ee with no changes. Second by MARTINETTI.
4/0

- dd. 5116.1—Intradistrict Open Enrollment
- ee. 6145—Extracurricular and Cocurricular Activities

M. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on **June 24, 2025**, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at **5:00pm**. If needed, Closed Session may be held before the Regular session beginning at **4:00pm**. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items
None

N. ADJOURN

CHAMPION adjourned the meeting at 8:18pm.

James Berardi,
County Superintendent

Sean Snider,
District Superintendent

John Martinetti, Clerk

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

DATE: June 10, 2025

CLOSED SESSION BEGAN AT: 5:10 P.M.

BOARD MEMBERS PRESENT:

☒ Patty Hall ☒ Rhynie Hollitz ☒ John Martinetti ☒ Kelly Champion ☐ Richard Jaquez

OTHERS PRESENT:

- ☒ James Berardi, County Superintendent
☒ Sean Snider, District Superintendent
☐ Randy Jones, Director of Business Service/CBO
☐ Carol Wieckowski, Evans, Wieckowski, Ward & Scofield LLP, Legal Counsel
☐ _____
☐ _____

I. SESSION TOPIC(S):

Item #1—Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:

James Berardi, County Superintendent

Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees:

District Superintendent

Sierra-Plumas Teachers' Association

Classified Employees

Confidential Employees

Administrative Employees

RESULT:

- ☐ DIRECTION WAS GIVEN TO SUPERINTENDENT
- ☒ THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
- ☐ A ROLL CALL VOTE WAS TAKEN:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
- ☐ A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

Item #2—Government Code 54957

PUBLIC EMPLOYMENT

Title: Site Administrator

RESULT:

- ☐ DIRECTION WAS GIVEN TO SUPERINTENDENT
- ☒ THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
- ☐ A ROLL CALL VOTE WAS TAKEN:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
- ☐ A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

Item #3—Government Code 54957

PUBLIC EMPLOYMENT PERFORMANCE EVALUATION

Title: District Superintendent

RESULT:

- ☐ DIRECTION WAS GIVEN TO SUPERINTENDENT
- ☒ THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
- ☐ A ROLL CALL VOTE WAS TAKEN:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
- ☐ A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

II. ENDED CLOSED SESSION AT 6:00 P.M. AND RETURNED TO OPEN SESSION

PRESIDED BY:

Kelly Champion
Kelly Champion, PRESIDENT

RECORDED BY:

John Martinetti, CLERK

2025–26 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca24assurance.toc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Randy Jones
Authorized Representative's Signature	
Authorized Representative's Title	Director of Business Services
Authorized Representative's Signature Date	06/16/2025

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2025–26 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:
Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Randy Jones
Authorized Representative's Title	Director of Business Services
Authorized Representative's Signature Date	06/16/2025
Comment	
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

2025–26 LCAP Federal Addendum Certification**CDE Program Contact:**Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	06/25/2024
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Randy Jones
Authorized Representative's Title	Director of Business Services

*****Warning*****

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2025–26 Application for Funding**CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297**Local Governing Board Approval**

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	Yes
---	-----

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title II, Part A funds used through the Alternative Fund Use Authority (AFUA) Section 5211 of ESEA	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes
Title IV, Part A funds used through the Alternative Fund Use Authority (AFUA)	Yes

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2025–26 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Section 5211 of ESEA	
Title V, Part B Subpart 1 Small, Rural School Achievement Grant	Yes
ESSA Sec. 5211 SACS 5810	

Warning

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2025–26 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education (CDE) oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:
Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the CDE web site at <https://www.cde.ca.gov/fg/ac/sa/>.

2025–26 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

2025–26 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca24assurance.toc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Sean Snider
Authorized Representative's Signature	<i>Sean Snider</i>
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/14/2025

*****Warning*****

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2025–26 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:
Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Sean Snider
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/06/2025
Comment	
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

2025–26 LCAP Federal Addendum Certification**CDE Program Contact:**Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	06/25/2024
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Sean Snider
Authorized Representative's Title	Superintendent

*****Warning*****

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2025–26 Application for Funding**CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297**Local Governing Board Approval**

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	Yes
---	-----

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title II, Part A funds used through the Alternative Fund Use Authority (AFUA) Section 5211 of ESEA	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes
Title IV, Part A funds used through the Alternative Fund Use Authority (AFUA)	Yes

*****Warning*****

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2025–26 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Section 5211 of ESEA	
Title V, Part B Subpart 1 Small, Rural School Achievement Grant	Yes
ESSA Sec. 5211 SACS 5810	

Warning

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2025–26 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education (CDE) oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:
Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the CDE web site at <https://www.cde.ca.gov/fg/ac/sa/>.

2025–26 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

2025–26 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

In accordance with the Every Student Succeeds Act (ESSA) sections 1117 and 8501, a local educational agency shall consult annually with appropriate private school officials and both shall have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, teachers, and families. This applies to programs under Title I, Part A; Title I, Part C; Title II, Part A; Title III, English Learner; Title III, Immigrant; Title IV, Part A; Title IV, Part B; and section 4631, with regard to the Project School Emergency Response to Violence Program (Project SERV).

The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information in the Private School Affidavit is not verified, and the California Department of Education takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data and the tax exempt status if it is being used for the purpose of providing equitable services.

Private School's Believed Results of Consultation Allowable Codes

Y1: meaningful consultation occurred
Y2: timely and meaningful consultation did not occur
Y3: the program design is not equitable with respect to eligible private school children

Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s) No

The local educational agency is electing to add nonprofit private schools outside of the district's attendance area.

Warning
The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2025–26 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

School Name	School Code	Enrollment	Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Consultation Code	School Added

*****Warning*****
 The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2025-2026 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE no later than June 27, 2025.**

Sierra-Plumas Joint Unified School District/Governing Board at its June 24, 2025 meeting,
(Name of school district/governing board) (Date)
appointed the following individual(s) to serve for the 2025-2026 school year as the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

NAME OF SCHOOL Loyalton High School
NAME OF REPRESENTATIVE Rebekah Perez POSITION Athletic Director
ADDRESS PO Box 37, 700 Fourth St CITY Loyalton ZIP 96118
PHONE 530-993-4454 FAX 530-993-4667 E-MAIL rperez@spjUSD.org

NAME OF SCHOOL Loyalton High School
NAME OF REPRESENTATIVE Caroline Griffin POSITION Principal
ADDRESS PO Box 37, 700 Fourth St CITY Loyalton ZIP 96118
PHONE 530-993-4454 FAX 530-993-4667 E-MAIL cgriffin@spjUSD.org

NAME OF SCHOOL Downieville School
NAME OF REPRESENTATIVE Faith Edwards POSITION Athletic Director
ADDRESS PO Box B, 130 School St CITY Downieville ZIP 95936
PHONE 530-289-3473 FAX 530-289-3693 E-MAIL fedwards@spjUSD.org

NAME OF SCHOOL Downieville School
NAME OF REPRESENTATIVE James Berardi POSITION Principal
ADDRESS PO Box B, 130 School St CITY Downieville ZIP 95936
PHONE 530-289-3473 FAX 530-289-3693 E-MAIL jberardi@spjUSD.org

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name Sean Snider, Superintendent Signature _____

Address PO Box 955, 109 Beckwith Rd City Loyalton Zip 96118

Phone 530-993-1660 Fax 530-993-0828

PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE

**Application for Funding
Agricultural Career Technical Education
Incentive Grant Program Year 2025–2026**

Project Duration: July 1, 2025, to June 30, 2026

School Site: Loyalton High School

District: Sierra-Pumas Joint Unified School District

Certification:

I hereby certify that all applicable state and federal rules and regulations will be observed; that to the best of my knowledge, the information contained in this application is correct and complete; and that the attached assurances are accepted as the basic conditions of the operations in this project/program for local participation and assistance.

Sean Snider
Signature of Authorized Agent

Superintendent
Authorized Agent Title

Toushulong Vang
Signature of Agriculture Teacher
Responsible for Program

C. Bluffin
Signature of Principal

Agriculture Teacher Summer Contact Cell Number: 559-570-4561

Local Educational Agency (LEA) Board Approval Date: _____

Printed Name of Agriculture Teachers for 2024–25:

Toushulong Vang

PART A – Base Level Funding

In order to qualify for the Agriculture Education Incentive Grant an LEA must meet all the following criteria or provide a Variance approved by the Regional Supervisor for each criterion not met. All evidence must be included with the original application submitted to the Regional Supervisor.

Note: Stand-alone middle school programs will only be required to complete Part A.

- ☒ 1. Properly Credentialed Teachers:
Log onto the California Commission on Teacher Credentialing (CTC) and provide printout of credentials or provide a copy of current credentials. (2025 - Required for teachers that were hired for 2024-25.)
- ☒ 2. Professional Development:
Provide printout from teacher journal in Agriculture Experience Tracker (AET) verifying professional development activities. Each teacher (50% of their teaching load in agriculture) must have participated in six approved professional development activities. (2025 - Required for all teachers employed during 2024-25 school year.)
- ☒ 3. Course Sequence:
Provide documents/evidence of at least one three-year course sequence. (2025 - Nothing required unless the sequence has changed since last year.)
- ☒ 4. Grading of Future Farmers of America (FFA) and Supervised Agricultural Experience Participation (SAE):
Provide a copy of course syllabus identifying grading of FFA and SAE. (2025 - Only required for **New** courses that were taught in 2024-25 or if changes have been made to your department policies.)
- ☒ 5. Alternative Credits:
Submit description of at least one course meeting A-G, Dual Enrollment, Articulation, etc. (2025 - Nothing required unless there has been changes in 2024-25.)
- ☒ 6. Future Farmers of America Constitution and By-Laws:
Provide a copy of the current Chapter Constitution and Bylaws with the election of officers highlighted. (2025 - Nothing required unless there has been changes in 2024-25.)
- ☒ 7. Future Farmers of America Meetings:
Use meeting manager in AET or provide minutes for a minimum of six chapter meetings. (2025 - Required.)
- ☒ 8. Agriculture Advisory Committee:
Provide meeting minutes for two Agriculture Advisory Committee meetings. (2025 - Required)

Checking all the required criteria as being met qualifies the LEA for Part A funding. Verification of meeting each criterion must be provided to the Regional Supervisor.

PART A – Base Level Funding (Continued)

Qualified Program (\$4,500) to each site		4500
Number of Agriculture Teachers teaching at least one approved agriculture course in 2024-25?	1	
Teacher based funding (Number of teachers x \$500)		500
Number of Students as identified on the 2024-25 FFA Membership roster?	57	
Student based funding (Number of students x \$10)		570
Class size funding A (number of teachers meeting level A in all classes – 31 in classroom/25 in shop classes)	0	
Class size A funding (Number of teachers meeting level A class size x \$1,000)		0
Class size funding B (number of teachers meeting level B in all classes – 28 in classroom/22 in shop classes)	1	
Class size B funding (Number of teachers meeting level B class size x \$2,000)		2000
Total Part A Funding:	7570	

PART B – Additional Funding

LEA's may qualify for additional funding based on their ability to meet specific classroom, leadership, and experiential learning (SAE) criteria. It is not necessary for a program to meet all criteria in each category to be eligible to receive additional funding. Verification of meeting criteria will be taken from entries in the AET. The AET report will be developed based on data as of June 30th. Funding in each section will be based on the number of points accumulated in that section. This report will be used to complete Part B and will be included as part of the application.

Based on the 2024-25 Agricultural Education Incentive Grant Report, and points accumulated, the LEA may qualify for base level funding through the classroom section, leadership section, and experiential learning (SAE) section.

An LEA shall qualify for Part B funding in each section if they meet the predetermined base level. Bonus funding is earned if a program exceeds the predetermined base level by twenty percent (20%). LEA's meeting the base level shall receive \$2,250 plus \$250 per qualified teacher. LEA's meeting the bonus level shall receive an additional \$2,250 plus an additional \$250 per qualified teacher.

Note: An LEA may qualify for Level A, Level B, or no funding in each section but shall not qualify for both funding levels in a section. Example: The LEA qualifies for Level A funding in the Classroom Section, Level B in the Leadership Section and no funding in the SAE section.

PART B – Additional Funding (Continued)

Classroom Section

Points Earned as Identified in the AET Report	771.5	
Level A Funding: (number of teachers x \$250) + \$2,250		
Level B Funding: (number of teachers x \$500) + \$4,500		5000
Total Classroom Section Funding		5000

Leadership Section

Points Earned as Identified in the AET Report	519.4	
Level A Funding: (number of teachers x \$250) + \$2,250		2500
Level B Funding: (number of teachers x \$500) + \$4,500		
Total Leadership Section Funding		2500

Experiential Learning SAE Section

Points Earned as Identified in the AET Report	1305.2	
Level A Funding: (number of teachers x \$250) + \$2,250		2500
Level B Funding: (number of teachers x \$500) + \$4,500		
Total Experiential Learning SAE Section		2500

Total Part B Funding: 10000

Part C – Program Funding

LEAs may qualify for additional funding based on their ability to meet specific program criteria. To qualify for Program Funding, a program must show evidence of meeting all criteria identified. Evidence must be submitted at the time the original application is submitted to the Region Supervisor.


**Budget Report
Agricultural Career Technical Education
Incentive Grant**

Due Date: Budget Report is due in Regional Supervisor's Office by October 15.

Program Year: 2025-2026

School Site: Loyalton High School

District: Sierra - Plumas Joint School District


Electronic Signature of Person Preparing Report


Electronic Signature of Agriculture Teacher
Responsible for Program

Part C – Program Funding (Continued)

To qualify for Part C Program Funding, a site must show evidence of meeting the following. If any item is not met, the program is not eligible to apply for Part C funding.

- ☒ Each teacher (50 percent of their teaching load in agriculture) must have participated in eight approved professional development activities.
- ☒ Agenda and Minutes for three Agriculture Education Advisory Committee meetings.
- ☒ Each teacher (50 percent of their teaching load in agriculture) must have an extended contract and/or a project supervision period. The project supervision period must be in addition to the provided prep period.

If a program has met the three required criteria, they are eligible for funding and must complete the following Sections.

Section A – Earn one point for each criterion met.

- ☒ Held an FFA Officer team retreat or other planning activity prior to the start of school and continued to hold meetings during the year to plan FFA activities.
- ☒ In addition to the Agricultural Education Advisory Committee, the program has an Agriculture Boosters Club and/or an FFA Alumni Chapter.
- ☐ Program hosted a Student Teacher.

Total Points Section A: 2
(3 Points Possible)

Section B – Earn points based on AET California Ag CTE Incentive Grant Application Report. Points Earned as Identified in the AET Report for D–Program:

Total Points Section B: 124.7
(Section A + Section B Points)

Section A Funding: (\$5,000) 5000

Section B Funding: (\$7,500) _____

Total Part C Funding: 5000

Part A Base Level Funding: 7570

Part B Additional Funding: 10,000

Part C Program Funding: 5000

Grand Total Funding: 22,570

Budget Category 4000: Books and Supplies

Item	Budget (Column A)	Budget Match (Column B)
Books and Supplies	7000	7000
Total 4000	7000	7000

Budget Category 5000: Services and Operating Expenses, Travel, Conferences, Rentals, etc.*

*Each Line Item in Object Code 5000 must be matched.

Item	Budget (Column A)	Budget Match (Column B)
Travel & Conferences	7000	8000
Dues and Memberships		500
Services & Other Operating	1500	2000
Total 5000	8500	10500

Budget Category 6000: Capital Outlay*

*Each Line Item in Object Code 6000 must be matched.

Item	Budget (Column A)	Budget Match (Column B)
Equipment	7000	70000
Total 6000	7000	70000

Grand Totals: 22500 87500



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Sierra–Plumas Joint Unified School District / Sierra County Office of Education

CDS Code: 46-70177/46-10462

School Year: 2025-26

LEA contact information:

Sean Snider

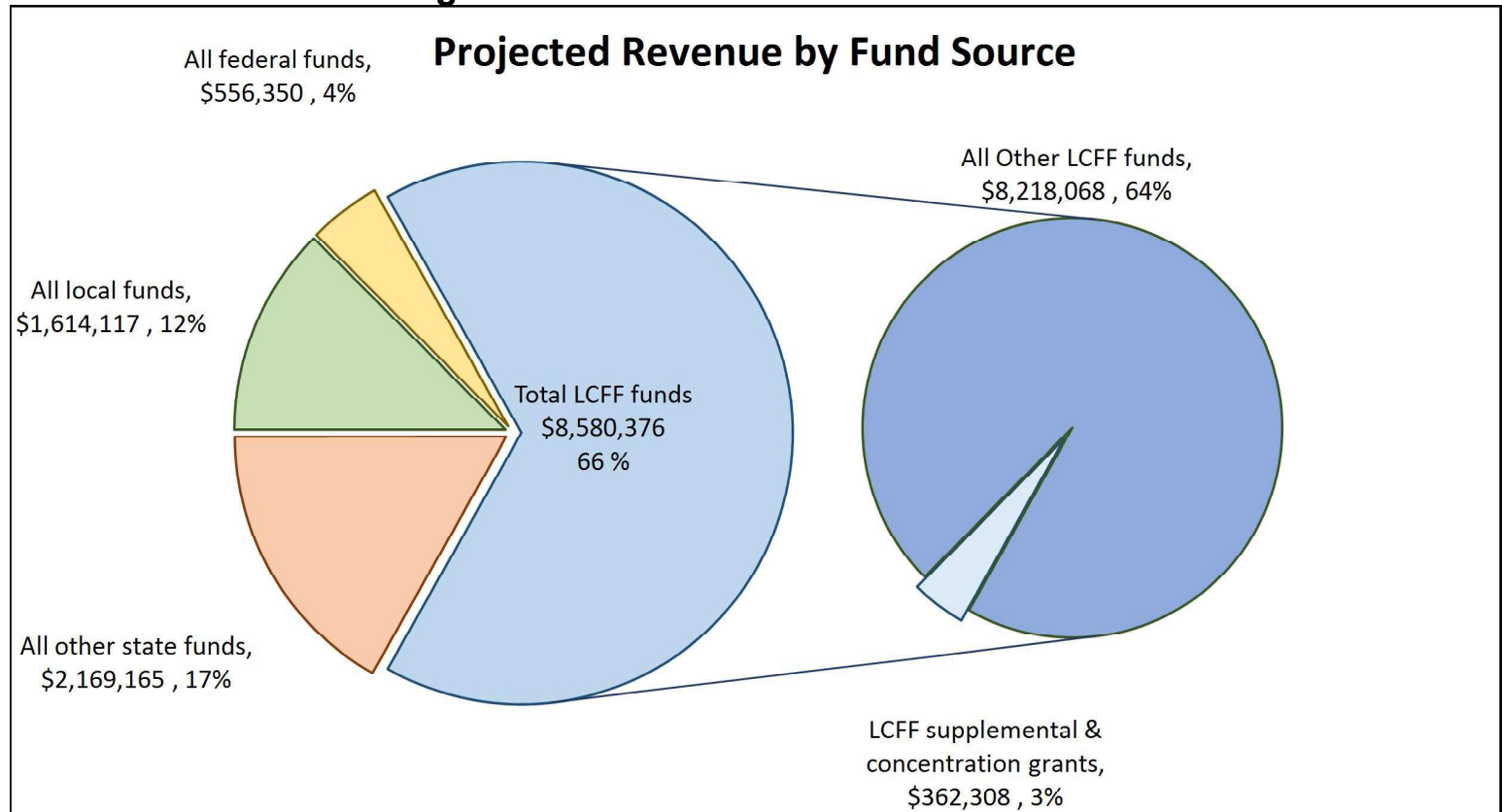
District Superintendent

ssnider@spjUSD.org

530-993-1660

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year



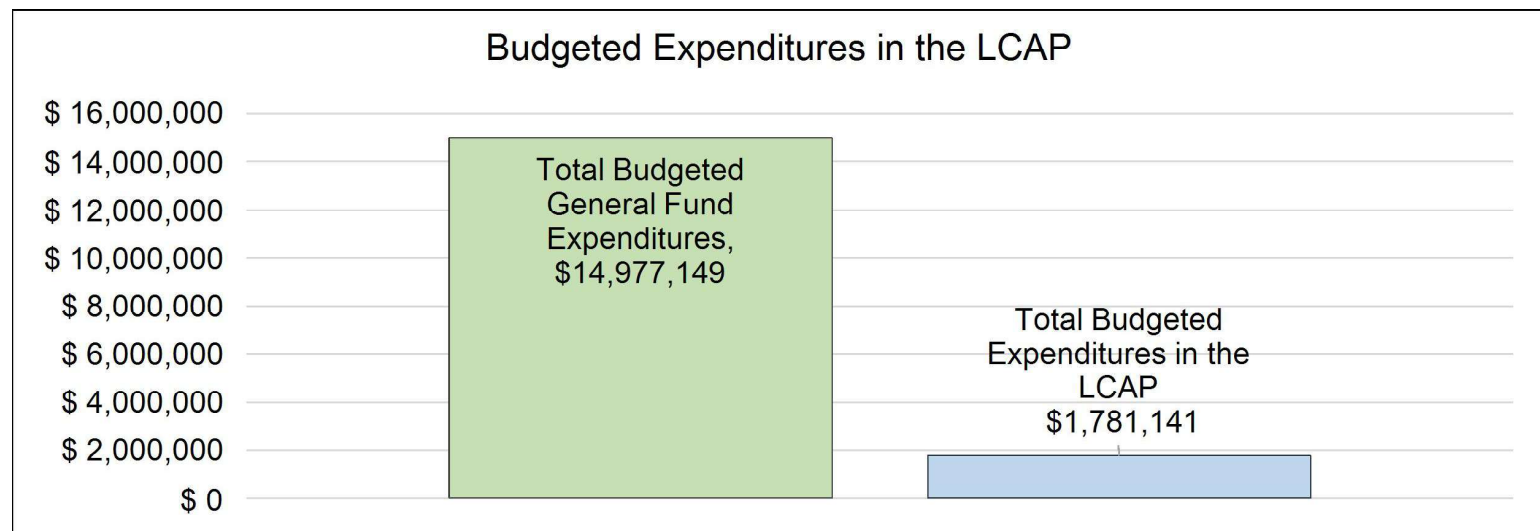
This chart shows the total general purpose revenue Sierra–Plumas Joint Unified School District / Sierra County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Sierra–Plumas Joint Unified School District / Sierra County Office of Education is \$12,920,008, of which \$8,580,376 is Local Control Funding Formula (LCFF), \$2,169,165 is other state funds, \$1,614,117 is local funds, and \$556,350 is federal funds. Of the

\$8,580,376 in LCFF Funds, \$362,308 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Sierra–Plumas Joint Unified School District / Sierra County Office of Education plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Sierra–Plumas Joint Unified School District / Sierra County Office of Education plans to spend \$14,977,149 for the 2025-26 school year. Of that amount, \$1,781,141 is tied to actions/services in the LCAP and \$13,196,008 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The major expenditures not in the LCAP include general fund employee salaries, health and welfare benefits, unrestricted operational costs such as utilities, property and liability insurance, routine maintenance, and other central services. Restricted costs not in the LCAP include Special Education and other federal, state and local grants.

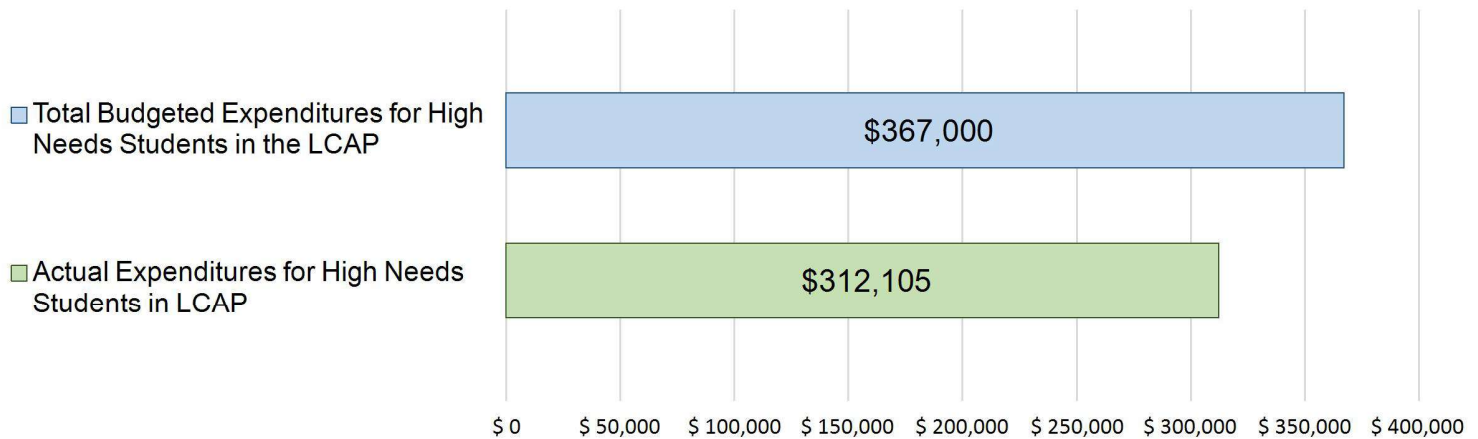
Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Sierra–Plumas Joint Unified School District / Sierra County Office of Education is projecting it will receive \$362,308 based on the enrollment of foster youth, English learner, and low-income students. Sierra–Plumas Joint Unified School District / Sierra County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Sierra–Plumas Joint Unified School District / Sierra County Office of Education plans to spend \$426,855 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25

Prior Year Expenditures: Increased or Improved Services for High Needs Students



This chart compares what Sierra–Plumas Joint Unified School District / Sierra County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Sierra–Plumas Joint Unified School District / Sierra County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Sierra–Plumas Joint Unified School District / Sierra County Office of Education's LCAP budgeted \$367,000 for planned actions to increase or improve services for high needs students. Sierra–Plumas Joint Unified School District / Sierra County Office of Education actually spent \$312,105 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$54,895 had the following impact on Sierra–Plumas Joint Unified School District / Sierra County Office of Education's ability to increase or improve services for high needs students:

The total actual expenditures for actions and services to increase or improve services for high-needs students in 2024–25 were less than originally budgeted due to a combination of staffing vacancies, adjusted timelines, and unanticipated external funding. For example, the bilingual aide provided services through the end of December, but the position remained vacant for the second half of the year. During this time, a variety of staff stepped in to support English learners and help maintain continuity of services. Additionally, site-level LCFF allocations were underutilized as schools adjusted to their new roles in planning and aligning spending with their School Plans for Student Achievement. While these factors led to delayed or partial implementation of some services, the district remained committed to supporting high-needs students and has carried over unspent funds to be used in 2025–26 to strengthen and expand services—particularly in the areas of academic support through instructional aides, arts access, attendance interventions, and credit recovery.



Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sierra–Plumas Joint Unified School District / Sierra County Office of Education	Sean Snider District Superintendent	ssnider@spjUSD.org 530-993-1660

Plan Summary [2025-26]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA. LEAs may also provide information about their strategic plan, vision, etc.

The Sierra-Plumas Joint Unified School District and Sierra County Office of Education serve all of Sierra County and the eastern quarter of Plumas County. A five person Governing Board, each member of which represents a defined geographical area of the District governs the District. The District Governing Board also serves as the Sierra County Board of Education.

Sierra County, the second least populous county in the state of California with about 3,200 total residents, lies north of Truckee and borders the State of Nevada on the east. Located in the heart of the Northern Sierra Nevada Mountains, it contains one-half million acres of forestland, forty-five mountain lakes, and an estimated seven hundred miles of trout streams. The eastern quarter of Plumas County lies within the boundaries of the Sierra-Plumas Joint Unified School District, and children from the towns of Vinton, Chilcoot, and Beckwourth attend school in Loyalton. Elevations within the District range from 2000 to nearly 9000 feet. Heavy snowfall and extreme temperatures are the general rule during the winter at the higher elevations. Eastern Sierra and Plumas county include the great Sierra Valley, once an ancient lakebed but is now the largest alpine valley in the Sierra Nevada range, a natural area for agriculture, timber production and mineral extraction operations. The western portion of Sierra County is heavily forested, has timber management areas, and contains both lode and placer gold mining operations. Gold was discovered here in 1849, and the area is rich in early California history. Recreational activities abound including fishing, mountain biking, hunting, skiing, hiking, camping, boating, and visits to points of historical interest.

We are comprised of 4 schools, serving approximately 400 students and employing roughly 75 staff members. Loyalton Elementary is the largest school, with roughly 200 students. Loyalton High School, a Necessary Small School, serves roughly 150 students in grades 7-12, and Sierra Pass Continuation School serves high school students with a population that fluctuates between 5-10 students on average.

Downieville School is another Necessary Small School, and the elementary and junior-senior high are located in the same building, serving a total of roughly 45 students TK-12. None of our schools receive Equity Multiplier funding. A more detailed breakdown of these numbers in 2024-25 includes:

- Community – 3,240
- Administrators – 7
- Principals – 3
- School Personnel – 75
- Students – 409
- English Learners - 21 (5.1%)
- Foster Youth - 5 (1.2%)
- Homeless Youth - 50 (12.1%)
- Students with Disabilities – 57 (13.8%)
- Socio-economically disadvantaged – 145 (35%)

We envision schools where all children succeed, where all children feel safe, and where their curiosity is cultivated. We provide an educational environment that encourages productive, responsible citizens. It is our goal to equip students with the tools to live and to contribute successfully in a rapidly changing world. Our schools offer a challenging, meaningful, and relevant curriculum that values creativity, critical thinking, and effective communication. Our students apply knowledge to new contexts and do so with honesty and integrity. Our students learn to appreciate beauty and care for the environment as well as each other and ultimately understand that their actions make a difference.

Reflections: Annual Performance

A reflection on annual performance based on a review of the California School Dashboard (Dashboard) and local data.

A review of the California School Dashboard (Dashboard) and local data shows many areas of strength, as well as some opportunities for growth.

Areas of strength include our percentage of students successfully completing a Career Technical Education (CTE) pathway, Advanced Placement (AP) Exam pass rate, college going rate, suspension rate, expulsion rate, and English learner reclassification rate. We saw an overall increase in the percentage of students meeting or exceeding standards on the ELA CAASPP assessment, with especially notable gains among our homeless, students with disabilities, and socioeconomically disadvantaged subgroups. While these results are encouraging, we believe there is still room for continued growth. We are optimistic that the year-long literacy professional development series implemented in the 2024–25 school year, along with a focused effort from our teachers and support staff, will lead to even stronger outcomes.

In mathematics, we experienced a 3% decline, with only 31% of students meeting or exceeding the standard. This highlights a critical area for improvement. To address this, we will launch a year-long focus on the newly adopted Mathematics Framework in the 2025-26 school year. This professional learning will support a pilot and adoption process for new instructional materials planned for the spring, with the goal

of strengthening math instruction and improving student achievement. We would like to see our high school graduation rate increase and our chronic absenteeism rate decrease for all schools and student groups.

Student groups for the Sierra-Plumas Joint Unified School District receiving the lowest performance level on one or more state indicators on the 2023 Dashboard include the "Homeless" subgroup for chronic absenteeism and English language-arts achievement, the "Socioeconomically Disadvantaged" subgroup for chronic absenteeism, the "Students with Disabilities" subgroup for chronic absenteeism, and the "Hispanic" subgroup for chronic absenteeism. Loyalton Elementary School (LES) received a red rating for the chronic absenteeism indicator, and the LES "Students with Disabilities" subgroup received a "Very High" rating in chronic absenteeism in 2022, and a "Red" rating in 2023, making them eligible for Additional Targeted Support and Improvement (ATSI).

For Language Arts and math improvements we are focusing on intervention time with the Title 1 teacher five days a week. We completed a professional development series on TK-12 literacy strategies across all content areas in the 2024-25 school year, and are preparing for a series on the Mathematics Framework, as well as a new math instructional materials adoption in 2025-26. After school tutoring and summer school is offered at all schools to support skill development for students in need. The district uses Title 1 funds for a full time intervention teacher to address the intervention needs of the students grades 4-12 district wide. We utilize intervention assessments to provide local data to help drive improvements in learning gaps. Our intervention teacher also holds monthly MTSS professional developments at each school site to go over assessment results, and use those to guide staff on individualized supports for students.

We anticipate carrying over approximately \$51,500 in unspent Learning Recovery Emergency Block Grant (LREBG) funds into the 2025-26 school year. Our recent needs assessment highlighted several key areas for improvement, including English Language Arts (ELA) and Math achievement, reducing chronic absenteeism, increasing the graduation rate, boosting the percentage of students meeting UC/CSU A-G requirements, and raising the number of graduates classified as "prepared" on the California Dashboard's College and Career Indicator. We plan to allocate the remaining LREBG funds toward LCAP actions and services that directly support these priorities and enhance student outcomes. Actions and services funded with LREBG funds will include an explanation of how each action aligns with the allowable uses of the funds and how it is expected to address the identified areas of student and school need as outlined in the needs assessment within each action description.

Reflections: Technical Assistance

As applicable, a summary of the work underway as part of technical assistance.

SPJUSD was identified for Differentiated Assistance based on the 2024 Dashboard because our homeless subgroup received red performance indicators in the areas of chronic absenteeism and suspension rate, our socioeconomically disadvantaged subgroup received red performance indicators in chronic absenteeism, suspension rate, and English language arts achievement, our students with disabilities subgroup received red performance indicators in chronic absenteeism and English language arts achievement, and our Hispanic subgroup received red performance indicators in chronic absenteeism and English language arts achievement.

Since County Offices of Education are responsible for providing differentiated assistance and we are a single district county, we are not able to provide differentiated assistance to ourselves. We receive technical assistance from the Placer COE, and our work underway with them includes significant efforts to reduce the chronic absenteeism rate (mainly with independent study contracts for absent students) and efforts

to increase ELA achievement for our socioeconomically disadvantaged, students with disabilities, and Hispanic subgroups through a year-long professional learning series on literacy. We are confident that our red performance indicators in suspension rate for our homeless and socioeconomically disadvantaged subgroups are a result of our data finally being reported accurately and the resulting increase from previous years' reporting of 0%. We are keeping a close eye on suspension rate, and don't expect to have red performance indicators again on the 2025 Dashboard.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

There are no schools eligible for Comprehensive Support and Improvement.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

No schools were eligible

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

No schools were eligible

Engaging Educational Partners

A summary of the process used to engage educational partners in the development of the LCAP.

School districts and county offices of education must, at a minimum, consult with teachers, principals, administrators, other school personnel, local bargaining units, parents, and students in the development of the LCAP.

Charter schools must, at a minimum, consult with teachers, principals, administrators, other school personnel, parents, and students in the development of the LCAP.

An LEA receiving Equity Multiplier funds must also consult with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

Educational Partner(s)	Process for Engagement
Teachers, principals, administrators, other school personnel, local bargaining units, parents, and students	<p data-bbox="602 48 781 1043">During April and May 2025, meetings were conducted for all staff members, families, students, and community members in both Loyalton and Downieville to have open discussions about current district data, results from surveys, and to brainstorm ideas for possible revisions to LCAP goals, actions, and/or services.</p> <p data-bbox="821 48 1146 1043">At the conclusion of each meeting, participants were asked to complete the educational partner engagement survey or to complete it at a time convenient to them. For those who were unable to attend the virtual meetings, the link to the survey was disseminated to all families through our email and text messaging system, as well as on social media to reach the broader community to ensure that everyone had the opportunity to provide feedback. Families with limited access to technology were encouraged to come to their school office to complete a paper version of the survey.</p> <p data-bbox="1187 48 1333 1043">A total of 74 participants completed the survey. The results of the survey were analyzed and used to help determine whether revisions to our LCAP goals, actions, and services were needed or not. A narrative summary of the feedback is included in the following section.</p> <p data-bbox="1373 48 1513 1043">Because our school district and community are so small with minimal involvement or participation in public meetings, we incorporate much of the educational partner engagement process into our smaller committees such as school site councils and parent groups. Site</p>

Educational Partner(s)	Process for Engagement
	<p>Councils also serve as our Parent Advisory Committees, and we take advantage of those meetings to share the district's goals as well as provide opportunities for parents and community members to share their concerns, ideas, and items they feel are important for our school district to include in our goals. Our site councils include staff members, parents, and any community members that would like to be part of them.</p> <p>The local bargaining unit leaders and SELPA representatives also had an opportunity to review the draft LCAP goals, actions and services and provide feedback on any areas of need they felt were not identified.</p> <p>After the revisions to the LCAP for 2025-26 as a result of the educational partner feedback were made, it was shared with the Parent Advisory Committee and the Community Advisory Council (CAC) for review, feedback, and revisions before being presented for the public hearing and Board adoption.</p>

A description of how the adopted LCAP was influenced by the feedback provided by educational partners.

The community meetings and survey data provided valuable feedback and ideas about how we could improve in each of the ten California State Priority areas. Survey data provided input regarding strengths, areas of need, and what people feel should be our priorities for the coming year and beyond. Survey results were reviewed and used to determine whether any revisions were needed for our LCAP goals, actions, and services for the 2025-26 school year.

Feedback from educational partners, primarily parents and guardians, highlighted strong support for increasing academic achievement, career and college readiness, and student well-being. Top priorities identified include expanding Career Technical Education (CTE) pathways, increasing parent involvement, improving school facilities, and ensuring students graduate A-G ready. Respondents also emphasized the importance of intervention support, a wider variety of course offerings, and social-emotional resources.

Areas of concern included inconsistent transportation, the need for healthier school meals, limited support for English learners with the bilingual aide position being vacant, and the desire for more rigorous options for advanced learners. These insights directly informed the adopted LCAP goals, actions, and services to ensure alignment with the most urgent needs and priorities of our students, families, and community. Broad goals in Academics, School Culture & Climate, and Parent / Family Involvement continue to be the focus.

Feedback from educational partners directly influenced several updates to the adopted LCAP. In response to concerns raised through the survey, action items were added to address transportation challenges by upgrading the bus fleet and recruiting additional drivers, as well as to improve student nutrition by incorporating more locally sourced, organic ingredients into school meals. These actions reflect priorities voiced by families regarding transportation reliability and school meals. Existing actions were also sustained or improved, including continued support for instructional aides to increase academic achievement, a bilingual aide for English learners, and online platforms to expand course offerings and remedial supports. These efforts align with our commitment to Career & College Readiness through expanded CTE pathways, dual enrollment, and career advising.

Reducing the chronic absenteeism rate remains a key priority, particularly for our Homeless, Socioeconomically Disadvantaged, Students with Disabilities, and Hispanic subgroups, as well as at Loyalton Elementary and includes strategies to strengthen school connectedness and student wellness. Action items were added to goal 2 to address feedback in this area. We also continue to invest in improving academic achievement in English Language Arts and Mathematics through tutoring, intervention support, and curriculum enhancements. Together, these actions demonstrate a comprehensive, educational partner-driven approach to improving student outcomes, school climate, and family engagement.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Academics: All students will show growth toward meeting or exceeding state standards in all academic subject areas, with more growth for students or subgroups performing below standard in order to close achievement gaps.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 7: Course Access (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

While our review of CA School Dashboard data from 2020 to 2023 shows nice gains in mathematics and shows us right at the state average, our scores for English language arts have declined and the gap between us and the state average has increased. An achievement gap between the "All Students" group and our socioeconomically disadvantaged students, English learners, foster youth, homeless, and students with disabilities also exists. The metrics selected as measurements of progress toward this goal are predominantly academic measures, or are in support of improving academics (such as fully credentialed teachers and instructional materials aligned to the standards). These metrics will provide us with key information on the impact the goal 1 actions and services are having on student achievement, which is the overarching theme of goal 1.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Dashboard Local Indicator: Teachers Fully Credentialed and Appropriately Assigned	All teachers fully credentialed or Necessary Small School exempted and 2 missassignments	All teachers fully credentialed or Necessary Small School exempted and 2 missassignments		All teachers fully credentialed and properly assigned	Same as baseline
1.2	Dashboard Local Indicator: Standards-	All students have their own copies of	All students have their own copies of		All students have their own copies of	Same as baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	aligned Instructional Materials for Every Student	standards-aligned instructional materials	standards-aligned instructional materials		standards-aligned instructional materials	
1.3	Dashboard Local Indicator: School Facilities in "Good Repair"	All facilities rated "Good" or better on FIT	2 of 3 schools rated "Good" or better on FIT		All facilities rated "Good" or better on FIT	
1.4	Implementation of State Standards for all students including access to English Language Development (ELD) standards for English Learners	Full implementation of State Standards for all students with designated and integrated ELD being provided for EL's to access the ELD standards	Full implementation of State Standards for all students with designated and integrated ELD being provided for EL's to access the ELD standards		Full implementation of CCSS for all students with designated and integrated ELD being provided for EL's to access the ELD standards	Same as baseline
1.5	State Test Achievement Data (CAASPP) for English Language Arts (ELA)	<p>Spring 2023 Results (ELA):</p> <p>State of California: 46.6% Met or Exceeded SPJUSD: 32.5% Met or Exceeded</p> <p>31.8% of 3rd grade met or exceeded standard 33.3% of 4th grade met or exceeded standard 21.9% of 5th grade met or exceeded standard 28.6% of 6th grade met or exceeded standard 29.2% of 7th grade met or exceeded standard 40.6% of 8th grade met or exceeded standard</p>	<p>Spring 2024 Results (ELA):</p> <p>State of California: 47.04% Met or Exceeded SPJUSD: 32.97% Met or Exceeded</p> <p>42.85% of 3rd grade met or exceeded standard 33.33% of 4th grade met or exceeded standard 27.27% of 5th grade met or exceeded standard</p>		<p>Spring 2026 Target Outcomes: To be at or above the State Average:</p> <p>SPJUSD: 46.6% met or Exceeded</p> <p>43% of 3rd grade met or exceeded 43.7% of 4th grade met or exceeded 46.7% of 5th grade met or exceeded 44.2% of 6th grade met or exceeded 47.4% of 7th grade met or exceeded 50.6% of 8th grade met or exceeded</p>	<p>Spring 2024 Results (ELA): (% met or exceeded standard)</p> <p>State of California: .08% improvement SPJUSD: .47% improvement</p> <p>11.05% improvement for 3rd grade Same as baseline for 4th grade 5.37% improvement for 5th grade</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>40.7% of 11th grade met or exceeded standard</p> <p>Subgroup % Met or Exceeded Standard:</p> <p>"All Students" - 32.5% "Homeless" - 13.05% "Students with Disabilities" - 10% "Socioeconomically Disadvantaged" - 18.8%</p>	<p>16.67% of 6th grade met or exceeded standard</p> <p>40.91% of 7th grade met or exceeded standard</p> <p>26.92% of 8th grade met or exceeded standard</p> <p>52.63% of 11th grade met or exceeded standard</p> <p>Subgroup % Met or Exceeded Standard:</p> <p>"All Students" - 32.97% "Homeless" - 15.38% "Students with Disabilities" - 16.13% "Socioeconomically Disadvantaged" - 24.39%</p>		<p>50.7% of 11th grade met or exceeded</p> <p>Subgroup % Met or Exceeded Standard:</p> <p>"All Students" - 46.6% "Homeless" - 34.05% "Students with Disabilities" - 31% "Socioeconomically Disadvantaged" - 39.8%</p>	<p>11.93% decline for 6th grade</p> <p>11.71% improvement for 7th grade</p> <p>13.68% decline for 8th grade</p> <p>11.93% improvement for 11th grade</p> <p>Subgroup % Met or Exceeded Standard:</p> <p>"All Students" - .47% improvement "Homeless" - 2.33% improvement "Students with Disabilities" - 6.13% improvement "Socioeconomically Disadvantaged" - 5.59% improvement</p>
1.6	State Test Achievement Data (CAASPP) for Math	<p>Spring 2023 Results:</p> <p>State of California: 34.6% Met or Exceeded</p> <p>SPJUSD: 34.2% Met or Exceeded</p>	<p>Spring 2024 Results (Math):</p> <p>State of California: 35.54% Met or Exceeded</p> <p>SPJUSD: 31.11% Met or Exceeded</p>		<p>Spring 2026 Target Outcomes: To be at or above the State Average:</p> <p>SPJUSD: 43.2% Met or Exceeded</p>	<p>Spring 2024 Results (Math): (% met or exceeded standard)</p> <p>State of California: .94% improvement</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		36.4% of 3rd grade met or exceeded standard 50% of 4th grade met or exceeded standard 19.4% of 5th grade met or exceeded standard 33.3% of 6th grade met or exceeded standard 25% of 7th grade met or exceeded standard 39.4% of 8th grade met or exceeded standard 30.8% of 11th grade met or exceeded standard Subgroup % Met or Exceeded Standard: "All Students"- 34.2% "Homeless"- 18.1% "Students with Disabilities"- 16.7% "Socioeconomically Disadvantaged"- 22.9%	42.86% of 3rd grade met or exceeded standard 43.48% of 4th grade met or exceeded standard 27.27% of 5th grade met or exceeded standard 17.24% of 6th grade met or exceeded standard 27.28% of 7th grade met or exceeded standard 38.46% of 8th grade met or exceeded standard 21.06% of 11th grade met or exceeded standard Subgroup % Met or Exceeded standard: "All Students"- 31.11% "Homeless"- 35.72% "Students with Disabilities"- 12.91% "Socioeconomically Disadvantaged"- 16.66%		45.4% of 3rd grade met or exceeded 59% of 4th grade met or exceeded 33.4% of 5th grade met or exceeded 42.3% of 6th grade met or exceeded 34% of 7th grade met or exceeded 48.4% of 8th grade met or exceeded 39.8% of 11th grade met or exceeded Subgroup % Met or Exceeded Standard: "All Students"- 43.2% "Homeless"- 39.1% "Students with Disabilities"- 37.7% "Socioeconomically Disadvantaged"- 43.9%	SPJUSD: 3.09% decline 6.46% improvement for 3rd grade 6.52% decline for 4th grade 7.87% improvement for 5th grade 16.06% decline for 6th grade 2.28% improvement for 7th grade .94% decline for 8th grade 9.74% improvement for 11th grade Subgroup % Met or Exceeded Standard: "All Students"- 3.09% decline "Homeless"- 17.62% improvement "Students with Disabilities"- 3.79% improvement

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
						"Socioeconomically Disadvantaged"-6.24% decline
1.7	English Learner Progress - ELPAC	2023 Summative ELPAC: 7% Level 1: Beginning to develop: 29% Level 2: Somewhat developed: 50% Level 3: Moderately developed: 14% Level 4: Well Developed:	2024 Summative ELPAC: 28.57% Level 1: Beginning to develop: 33.33% Level 2: Somewhat developed: 28.57% Level 3: Moderately developed: 9.52% Level 4: Well Developed:		2026 Summative ELPAC Target Outcomes: 7% Level 1: Beginning to develop: 29% Level 2: Somewhat developed: 50% Level 3: Moderately developed: 14% Level 4: Well Developed:	2024 Summative ELPAC: 21.57% increase in Level 1: Beginning to develop: 4.33% increase in Level 2: Somewhat developed: 21.43% decline in Level 3: Moderately developed: 4.48% decline in Level 4: Well Developed:
1.8	English Learner Reclassification Rate	2022-2023: 15.8% of English learners reclassified as fluent English Proficient	2023-2024: 16.66% of English learners reclassified as fluent English Proficient		2025-2026 Target Outcome: 24.8% of English learners reclassified as fluent English Proficient	2023-2024: .86% improvement in % of English learners reclassified as fluent English proficient
1.9	% of Students Successfully Completing UC and CSU A-G Requirements	Class of 2023: 58.6% of SPJUSD high school graduates met A-G requirements	Class of 2024: 40% of SPJUSD high school graduates met A-G requirements		Class of 2026 Target Outcome: 67.7% of SPJUSD high school graduates met A-G requirements	Class of 2024: 18.6% decline in % of SPJUSD high school graduates meeting A-G requirements

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.10	% of students who have successfully completed Career Technical Education (CTE) pathways	Class of 2023: 17.2% of SPJUSD graduates were CTE pathway completers	Class of 2024: 43.3% of SPJUSD graduates were CTE pathway completers		Class of 2026 Target Outcome: 47.2% of SPJUSD graduates will be CTE pathway completers	Class of 2024: 26.1% improvement in % of SPJUSD graduates being CTE pathway completers
1.11	% of students who pass AP exams with a score of 3 or higher	Spring 2023 Results: 30.7% of students who took an AP exam had a passing score of 3 or higher	Spring 2024 Results: 43% of students who took an AP exam had a passing score of 3 or higher		Spring 2026 Target Outcome: 45% of students who take an AP exam will have a passing score of 3 or higher	Spring 2024 Results: 12.3% improvement in students who took an AP exam and had a passing score of 3 or higher
1.12	High School Graduation Rate	Class of 2023: (4 Year Cohort Rate) 96.6%	Class of 2024: (4 Year Cohort Rate) 86.7%		Class of 2026 Target Outcome: (4 Year Cohort Rate) 100%	Class of 2024: (4 Year Cohort Graduation Rate) 9.9% decline
1.13	High School Dropout Rate	Class of 2023: (4 Year Cohort Rate) 3.4%	Class of 2024: (4 Year Cohort Rate) 13.3%		Class of 2026 Target Outcome: (4 Year Cohort Rate) 0%	Class of 2024: (4 Year Cohort Dropout Rate) 9.9% increase

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.14	Middle School Dropout Rate	2022-2023: 0%	2023-2024: 0%		2025-2026 Target Outcome: 0%	Same as baseline
1.15	% of graduates who earn "Prepared" on the CA Dashboard College/Career Indicator	2023 Dashboard: 58.6% of students "Prepared"	2024 Dashboard: 43.3% of students "Prepared"		2026 Dashboard Target Outcome: 67.6% of students "Prepared"	2024 Dashboard: 15.3% increase in % of students "Prepared"
1.16	College Going Rate	2021-2022 (Most Recent Data) 64.5% of 2022 high school graduates enrolled in college	2023-2024 60% of 2024 high school graduates enrolled in college		2024-2025 Target Outcome: 73.5% of 2025 high school graduates will enroll in college	2023-2024 4.5% decline in % of high school graduates who enrolled in college
1.17	Dashboard Local Indicator: Provide Professional Learning for Teaching to Current State Standards and Adopted Curriculum	2024-25 Local Indicator Self-Reflection Tool ELA- Rating of 4 (Full Implementation) ELD- Rating of 3 (Initial Implementation) Math- Rating of 3 (Initial Implementation) Science- Rating of 4 (Full Implementation) Social Studies- Rating of 4 (Full Implementation)	2025-26 Local Indicator Self-Reflection Tool ELA- Rating of 5 (Full Implementation) ELD- Rating of 3 (Initial Implementation) Math- Rating of 3 (Initial Implementation) Science- Rating of 3 (Full Implementation) Social Studies- Rating of 4 (Full Implementation)		2027-28 Local Indicator Self-Reflection Tool ELA- Rating of 5 (Full Implementation and Sustainability) ELD- Rating of 5 (Full Implementation and Sustainability) Math- Rating of 5 (Full Implementation and Sustainability) Science- Rating of 5 (Full Implementation and Sustainability) Social Studies- Rating of 5 (Full Implementation and Sustainability)	2025-26 Local Indicator Self-Reflection Tool ELA- Improvement of 1: (Full Implementation with Sustainability) ELD- Same as baseline Math- Same as baseline Science- Same as baseline Social Studies- Same as baseline

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
					Implementation and Sustainability) Social Studies- Rating of 5 (Full Implementation and Sustainability)	

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

Out of 23 planned actions, 21 were completed as expected. Most activities and services went smoothly and supported our goals. One challenge we faced was that the bilingual aide position was vacant for about half of the year, which made it harder to provide consistent support for our English learners. One action- previewing, piloting, and purchasing new math instructional materials aligned with the updated state framework for grades TK–12 is planned for the 2025–26 school year and was not expected to take place this year. Overall, despite a few challenges, we stayed on track and made good progress toward meeting our goals.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were a few material differences between Budgeted Expenditures and Estimated Actual Expenditures for the 2024–25 school year.

Action 1.6 (Bilingual Aide to Support English Learners): Actual expenditures were lower than budgeted due to a staffing vacancy for approximately half of the year. The position remained unfilled for an extended period, resulting in reduced salary and benefit costs.

Action 1.15 (Math Textbook Adoption): No expenditures were incurred during this year, as the adoption and purchase of new math instructional materials are scheduled for the following school year. As a result, the estimated actual expenditure for this action was \$0.

Action 1.21 (LCFF Supplemental Site Allocations): Expenditures were lower than anticipated. This was the first year these funds were allocated directly to school sites, and principals required time to adjust to this shift in responsibility. As they aligned their School Site Council work and revised their School Plans for Student Achievement (SPSAs), full implementation of spending plans was delayed, but on track to be in full implementation next year.

Action 1.22 (AP Summer Institute): Actual expenditures came in under budget due to only one teacher attending the training, resulting in lower-than-expected costs for registration and travel.

While services were still provided in each area, the differences between budgeted and actual spending were largely due to timing and capacity factors rather than programmatic changes.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Overall, the actions implemented under Goal 1 have shown encouraging progress toward our three-year targets. Our 2024 CAASPP ELA scores increased districtwide, with particularly notable gains among our homeless, students with disabilities, and socioeconomically disadvantaged subgroups indicating positive impact from our targeted supports. Additionally, we observed an increase in our English Learner reclassification rate, as well as substantial growth in both the percentage of students completing CTE pathways and those earning passing scores on Advanced Placement exams.

While these results highlight the effectiveness of our efforts to date, areas for continued improvement include raising student performance in Mathematics on the CAASPP, increasing the percentage of students meeting the "Prepared" criteria for College and Career Readiness on the California School Dashboard, and improving our college-going rate. These focus areas will guide our planning and resource allocation in the coming year to ensure continued progress.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

In response to our reflections on prior practice, and with the goal of improving student outcomes in both ELA and mathematics, we have added the purchase of the Amplify Learning (DIBELS) assessment suite to Action Item 1.8. Access to timely, accurate, and detailed assessment data is essential for identifying student needs and delivering instruction that is appropriately targeted to each student's skill level. This addition supports our broader efforts to implement data-informed instructional practices and accelerate learning growth.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	MTSS	Continue the Multi-tiered System of Supports (MTSS) that is data driven throughout the district to address the needs of all students by aligning district initiatives, supports, programs, and resources to improve student outcomes, using intervention teacher and STAR benchmark assessment reports district wide.	\$2,500.00	No

Action #	Title	Description	Total Funds	Contributing
1.2	Academic Curriculum / Support	<p>Purchase and implement online learning platform to enhance curricular options including credit recovery, AP, elective options, and interventions.</p> <p>Learning Recovery Emergency Block Grant (LREBG) funds will be used for a small portion of this action item. LREBG funds will be used to purchase a portion of the Peak/FuelEd online platform. The Peak/FuelEd platform supports credit-deficient students with flexible, evidence-based, standards-aligned instruction tailored to individual pacing and needs. This aligns with Allowable Uses D (credit recovery), A (expanded instructional time), and B.2 (learning recovery materials). Research indicates that online credit recovery programs can be effective when combined with monitoring, instructional support, and clear alignment to learning standards, particularly for students at risk of not graduating. Effectiveness will be measured through graduation/dropout rates and credit completion data.</p>	\$70,000.00	Yes
1.3	Instructional technology to support ELA/Math	Purchase Moby Max technology to support ELA and Math instruction.	\$4,000.00	Yes
1.4	After School Tutoring	<p>Fund credentialed teachers for after school tutoring focused primarily on our unduplicated pupil population in all core courses at all school sites.</p> <p>Learning Recovery Emergency Block Grant (LREBG) funds will be used. After-school tutoring addresses achievement gaps using an evidence-based approach to extend learning time and provide targeted academic support for underserved students. This action aligns with Allowable Uses A (extended learning time), B.1 (tutoring), B.2 (learning recovery), B.4 (expanded learning), C (addressing barriers), D (credit recovery), and E (progress monitoring). Research supports that consistent, small-group tutoring—especially when provided by trained educators—can yield significant gains in reading and math, particularly for at-risk students. Effectiveness will be assessed through CAASPP scores (K–8), graduation/dropout rates (9–12), and formative data.</p>	\$13,000.00	No

Action #	Title	Description	Total Funds	Contributing
1.5	Summer School	<p>Fund credentialled teachers for summer school for grades 1-12 in all core courses at all school sites.</p> <p>Learning Recovery Emergency Block Grant (LREBG) funds will be used. Summer school was selected to address academic achievement gaps and support college and career readiness, particularly for socioeconomically disadvantaged students, English learners, foster youth, and Students with Disabilities. This evidence-based action aligns with Allowable Uses A (increased instructional time), B.1 (targeted small-group supports), and D (credit recovery and graduation support). Research shows that high-quality summer programs improve academic outcomes, especially when they offer individualized instruction, certified teachers, and consistent attendance. Effectiveness will be measured using CAASPP scores (K–8) and graduation/dropout rates (9–12).</p>	\$5,000.00	No
1.6	Support for English Learner students	Bilingual Aide to support EL students.	\$57,000.00	Yes
1.7	Support for English Learner students	English language development (ELD) supplementary materials: additional academic materials to assist English learners with their English language development	\$2,000.00	Yes
1.8	Student assessment to monitor progress	Purchase Amplify Learning (DIBELS) Assessment Suite and Renaissance Learning's STAR program used to assess student outcomes and performance to support intervention and class placement decisions.	\$16,000.00	Yes
1.10	Professional Development	The District continues to fund professional development to support teachers, administrators, and other support staff with continuous improvement in academic, social-emotional, behavioral, and all other areas. This happens through a combination of bringing experts into the district for preservice days or Early Release Wednesdays, as well as through supporting teachers to attend professional development workshops outside the district based on our goals.	\$45,000.00	No

Action #	Title	Description	Total Funds	Contributing
1.11	Intervention Teacher	Provide an intervention teacher to support the academic needs of at-risk students.	\$105,000.00	No
1.12	Technology to Support Instruction	Purchase additional chromebooks to ensure all unduplicated pupils have access to a device.	\$25,000.00	Yes
1.13	Instructional Aides	Provide instructional aides to support student academic growth.	\$184,855.00	Yes
1.14	Refine and Expand CTE Pathways	Continue to refine and expand CTE pathway opportunities for students in order to continually increase the percentage of pathway CTE completers each year.	\$0.00	No
1.15	CTE Courses A-G Approved	Work to ensure all CTE pathway courses are A-G approved.	\$0.00	No
1.16	Increase number of students meeting all A-G requirements	Review all high school courses to identify any that are not currently A-G approved. Work with teachers to refine the syllabus and then submit courses for A-G approval.	\$0.00	No
1.17	Math Textbook Adoption	Preview, pilot, and purchase new instructional materials aligned to the recently state-approved Mathematics Framework for grades TK-12.	\$105,000.00	No
1.18	Special Education Curriculum	Special education curriculum aligned with CA State Standards and the general education curriculum (SCOE LCFF)	\$2,500.00	No

Action #	Title	Description	Total Funds	Contributing
1.19	Dashboard Local Indicators Self-Reflection	Complete the Dashboard Local Performance Indicator Self-Reflection annually.	\$0.00	No
1.20	Facilities Inspection Tool (FIT) Reports	Perform an annual inspection of facilities through the Facilities Inspection Tool (FIT).	\$0.00	No
1.21	LCFF Supplemental Site Allocations	LCFF Supplemental funding allocations to each school for site-specific unduplicated pupil support.	\$16,000.00	Yes
1.22	AP Summer Institute	Provide funding for teachers to attend AP Summer Institute for AP courses taught in an effort to increase the AP pass rate.	\$4,936.00	No
1.23	Targeted ELA Support for Homeless Subgroup	Increase achievement in English Language Arts for the "Homeless" student subgroup through targeted support with the intervention teacher and instructional aides.	\$0.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	School Culture & Climate: All students will show an increase in positive school engagement and connectedness with staff, other students, and the community as a whole, including demonstrating improvement in social/emotional wellness and physical health.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 3: Parental Involvement (Engagement)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)
- Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
- Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Our review of the California Healthy Kids Survey data indicates a need to support the social-emotional wellness of our students, as well as a need to increase connectedness with the school, staff, and peers. The metrics selected as measurements of progress toward this goal are predominantly indicative of social emotional wellness and school engagement, or are in support of these areas. These metrics will provide us with key information on the impact the goal 2 actions and services are having on the physical health of our students, social emotional wellness, the overall mental health of students and staff, and school engagement, which is the overarching theme of goal 2.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Chronic Absenteeism Rate	2022-2023 School Year: % of students who were Chronically Absent "All Students"- 17% "Homeless"- 26.5%	2023-2024 School Year: % of students who were Chronically Absent "All Students"- 27.3%		2025-2026 Target Outcome: % of students who were Chronically Absent "All Students"- 11%	% of students who were Chronically Absent: "All Students"- 10.3% increase "Homeless"- 10.8% increase

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		"Socioeconomically Disadvantaged"- 23.4% "Students with Disabilities"- 25.9% "Hispanic"- 20.4% "White"- 15.2%	"Homeless"- 36.8% "Socioeconomically Disadvantaged"- 30.9% "Students with Disabilities"- 38.3% "Hispanic"- 23.9% "White"- 31.5%		"Homeless"- 14.5% "Socioeconomically Disadvantaged"- 11.4% "Students with Disabilities"- 13.9% "Hispanic"- 8.4% "White"- 6.2%	"Socioeconomically Disadvantaged"- 5.5% increase "Students with Disabilities"- 12.4% increase "Hispanic"- 3.5% increase "White"- 16.3% increase
2.2	Attendance Rate	2022-2023 School Year: 89.3% Attendance Rate	2023-2024 School Year: 88.8% Attendance Rate		2025-2026 Target Outcome: 95.3% Attendance Rate	Attendance Rate: 0.5% decrease
2.3	Suspension Rate	2022-2023 School Year: 0% (This is not accurate. We are working with Power School to identify the issue). We hope to establish baseline data in the 23-24 school year.	2023-2024 School Year: 2.6% of students suspended 1 day or more		2025-2026 Target Outcome: 0%	Suspension Rate: 2.6% increase
2.4	Expulsion Rate	2022-2023 School Year: 0%	2023-2024 School Year: 0%		2025-2026 Target Outcome: 0%	Expulsion Rate: No change
2.5	School Safety and Connectedness	2021-2022 School Year:	2023-2024 School Year:		2025-2026 Target Outcome:	California Healthy Kids Survey:

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	(California Healthy Kids Survey Data)	5th Grade School Connectedness - 64% Students motivated academically? - 78% Caring adults at school? - 50% Feel safe at school? - 81% Called bad names or target of mean jokes- 69% Cyberbullying?- 31% 7th Grade School Connectedness - 64% Students motivated academically? - 58% Caring adults at school? - 66% Feel safe at school? - 63% Experienced any harassment or bullying?- 46% Had mean rumors or lies spread about you?- 56% Cyberbullying?- 31% 9th Grade School Connectedness - 64%	5th Grade Not administered in 2024 7th Grade School Connectedness - 54% Students motivated academically? - 56% Caring adults at school? - 65% Feel safe at school? - 67% Experienced any harassment or bullying?- 50% Had mean rumors or lies spread about you?- 78% Cyberbullying?- 50% 9th Grade		5th Grade School Connectedness - 76% Students motivated academically? - 90% Caring adults at school? - 62% Feel safe at school? - 93% Called bad names or target of mean jokes- 57% Cyberbullying?- 19% 7th Grade School Connectedness - 2% decrease Caring adults at school? - 1% decrease Feel safe at school? - 4% increase Experienced any harassment or bullying? - 4% increase Had mean rumors or lies spread about you? - 22% increase Cyberbullying?- 19% increase	5th Grade No 2024 data for comparison 7th Grade School Connectedness - 10% decrease Students motivated academically? - 2% decrease Caring adults at school? - 1% decrease Feel safe at school? - 4% increase Experienced any harassment or bullying? - 4% increase Had mean rumors or lies spread about you? - 22% increase Cyberbullying?- 19% increase

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>Students motivated academically? - 59% Caring adults at school? - 47% Feel safe at school? - 75% Experienced any harassment or bullying? - 38% Had mean rumors or lies spread about you- 44% Cyberbullying? - 38%</p> <p>11th Grade School Connectedness - 66% Students motivated academically? - 46% Caring adults at school? - 64% Feel safe at school? - 92% Experienced any harassment or bullying? - 17% Had mean rumors or lies spread about you? - 75% Cyberbullying? - 67%</p>	<p>School Connectedness - 42% Students motivated academically? - 38% Caring adults at school? - 49% Feel safe at school? - 57% Experienced any harassment or bullying? - 38% Had mean rumors or lies spread about you- 36% Cyberbullying? - 27%</p> <p>11th Grade School Connectedness - 66% Students motivated academically? - 52% Caring adults at school? - 67% Feel safe at school? - 70% Experienced any harassment or bullying? - 20%</p>		<p>Cyberbullying? - 19% 9th Grade School Connectedness - 76% Students motivated academically? - 21% decrease Caring adults at school? - 2% increase Feel safe at school? - 18% decrease Experienced any harassment or bullying? - No change Had mean rumors or lies spread about you- 8% decrease Cyberbullying? - 11% decrease 11th Grade School Connectedness - 78% Students motivated academically? - 58% Caring adults at school? - 76% Feel safe at school? - 100%</p>	<p>9th Grade School Connectedness - 22% decrease Students motivated academically? - 21% decrease Caring adults at school? - 2% increase Feel safe at school? - 18% decrease Experienced any harassment or bullying? - No change Had mean rumors or lies spread about you- 8% decrease Cyberbullying? - 11% decrease 11th Grade School Connectedness - No change Students motivated academically? - 6% increase Caring adults at school? - 3% increase</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			Had mean rumors or lies spread about you? - 20% Cyberbullying? - 10%		Experienced any harassment or bullying? - 5% Had mean rumors or lies spread about you? - 63% Cyberbullying? - 55%	Feel safe at school? - 22% decrease Experienced any harassment or bullying? - 3% increase Had mean rumors or lies spread about you? - 55% decrease Cyberbullying? - 57% decrease
2.6	Enrollment Records- Number of Foster Youth and Expelled Students	2022-2023 School Year 3 Foster Youth 0 Expelled Youth	2023-2024 School Year 7 Foster Youth 0 Expelled Youth		2025-2026 Target Outcome: 3 Foster Youth 0 Expelled Youth	Number of Foster Youth and Expelled Students: Foster Youth: Increase of 4 Expelled Youth: No change
2.7	Number of Counseling Hours	2023-2024 School Year East Side 18 hours per week West Side 3.5 hours per week	2024-2025 School Year East Side 25 hours per week West Side 4 hours per week		2026-2027 Target Outcome: East Side 18 hours per week West Side 3.5 hours per week	Number of Counseling Hours: East Side: increase of 7 hours per week West Side: increase of .5 hours per week

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

We are pleased to report that all Goal 2 actions and services were implemented as planned, with the exception of action 2.2 due to the fact that we did not have any expelled students. The Wellness Center referenced in Action 2.3 is scheduled for completion in summer 2025. We look forward to the expanded support services it will provide once operational.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were a few material differences between Budgeted Expenditures and Estimated Actual Expenditures for the 2024–25 school year under Goal 2, primarily due to changes in student needs, external funding adjustments, and revised implementation timelines.

Action 2.2 (Counseling for Expelled Students): Actual expenditures were lower than budgeted because the district did not have any expelled students this year.

Wellness Center for Counseling Services: Expenditures were less than expected due to fewer materials and supplies being needed than originally projected. However, we look forward to the installation of the new building planned for summer 2025 to house the new wellness center.

Action 2.7 (Music Teacher): Actual costs were lower than anticipated because Proposition 28 funding covered a greater portion of the music teacher's salary and benefits than expected at the time the LCAP was adopted.

Action 2.8 (Art in Schools): Expenditures were lower than budgeted due to the Sierra County Arts Council not receiving the anticipated grant this funding was the match for. As a result, the planned match funding was not utilized. These funds, along with unspent carryover from the current year, will be allocated to school sites next year. Principals will collaborate with their School Site Councils to determine how best to invest the funds in meaningful arts experiences for students.

These differences reflect the district's responsiveness to changing circumstances, while continuing to prioritize and provide services in the areas of student wellness and access to enrichment opportunities.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

Our Goal 2 actions produced mixed results. We continue to see strengths in maintaining a 0% expulsion rate and a suspension rate that remains below the state average. Additionally, we are encouraged by the reduction in the percentage of 9th and 11th grade students reporting experiences of mean rumors or lies being spread about them, as well as incidents of cyberbullying. One of the most significant challenges was a notable increase in our chronic absenteeism rate for 2023-24, which rose to 27.4%. This has become a primary focus area for the 2024–25 school year, and we are implementing targeted strategies with the expectation of seeing significant improvement in Year 2.

While our suspension rate also increased to 2.6%, we attribute this change to it being the first year data was formally reported (up from 0%) and we are pleased to remain below the state average. Results from the California Healthy Kids Survey showed a combination of improvements and areas of decline, indicating the need for continued efforts to support student well-being and school climate.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

In response to a significant increase in chronic absenteeism, the district engaged in extensive collaboration and problem-solving, which led to the addition of Actions and Services 2.12, 2.13, and 2.16 for Year 2. These actions included the creation of a dedicated attendance clerk position to support school sites by making daily attendance calls to families, issuing attendance letters, and coordinating with probation in more complex cases. Schools also began offering short-term independent study for students absent as little as one day, including due to illness, in order to maintain academic engagement and recapture attendance credit. Additionally, each school site received an allocation to provide student and classroom-based incentives to encourage positive attendance. Preliminary data for the 2024–25 school year indicates these efforts have had a significant impact, with the chronic absenteeism rate reduced by nearly half.

Furthermore, Actions 2.14 (Upgrade Bus Fleet and Recruit Additional Drivers) and 2.15 (Enhance School Meals with Local Ingredients) were added in direct response to educational partner feedback gathered through our annual LCAP survey, reflecting the district's commitment to addressing transportation reliability and student wellness.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Counseling for Students	District will maintain or increase the hours of our counseling services to better meet the needs of identified students.	\$170,000.00	No
2.2	Counseling for Expelled Students-COE	Provide intensive counseling and rehabilitation services for expelled students.	\$2,500.00	No
2.3	Wellness Center for Counseling	Create a wellness center for students to go for counseling services.	\$250,000.00	No
2.4	Gas Vouchers, Personal Phone	In an effort to reduce the chronic absenteeism rate (students who miss 10% or more of the days of school for any reason) for our Students with	\$1,000.00	No

Action #	Title	Description	Total Funds	Contributing
	Calls, and Home Visits	Disabilities, Homeless students, Socioeconomically Disadvantaged students, Hispanic students, and all Loyalton Elementary Students, provide gas cards, make personal phone calls, and/or conduct home visits to families of students who are chronically absent.		
2.5	Facility Inspection Tool (FIT) Reports	Perform an annual inspection of facilities through the Facilities Inspection Tool (FIT).	\$0.00	No
2.7	Music Teacher	Fund a portion of a music teacher position and program costs	\$36,000.00	Yes
2.8	Art in Schools	Funding to support art in the schools	\$16,000.00	Yes
2.9	Foster Youth Liaison / SCOE	Maintain a part time Foster Youth Coordinator to support the needs of our Foster Youth with things such as routine check-ins for grades, ensuring they have the supplies they need, and attending meetings and working with other agencies to coordinate services and ensure timely transfer of records for foster youth in the district.	\$5,000.00	Yes
2.10	Improvements to School Facilities	Continue to repair and upgrade school facilities through projects such as new roofs, new windows, new heating units, improvements to play structures and sports fields, and safety upgrades. Principals, superintendent and maintenance personnel meet periodically to review classroom and school needs to prioritize maintenance needs.	\$300,000.00	No
2.11	Sports / Athletics	Provide district support for student athletics grades TK-12.	\$80,000.00	No
2.12	Attendance Clerk Position	Dedicated person to support school sites with daily attendance calls to families, the issuance of attendance letters, and coordination with probation in more complex attendance cases.	\$34,330.00	No

Action #	Title	Description	Total Funds	Contributing
2.13	Independent Study Emphasis at School Sites	School Sites focus on offering short-term independent study for students missing as little as one day, including absences due to illness, to help maintain academic engagement and capture attendance credit for those days.	\$0.00	No
2.14	Upgrade Bus Fleet and Recruit Additional Drivers	To improve the reliability of our home-to-school transportation program, we will purchase new buses and actively recruit additional drivers to prevent route cancellations caused by mechanical issues or driver shortages.	\$208,520.00	No
2.15	Enhance School Meals with Local Ingredients	Explore opportunities to incorporate more locally sourced, organic ingredients into school meal programs.	\$0.00	No
2.16	Attendance Incentive Allocations to each School	Each school gets funding to work with Site Council on how best to use it for student incentives that promote improved attendance.	\$8,000.00	No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	Parent and Community Involvement with SPJUSD / SCOE: All families and the larger school community will have increased levels of engagement with our schools, and families will feel welcomed to be an active participant in their child's education.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 3: Parental Involvement (Engagement)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)
- Priority 9: Expelled Pupils – COEs Only (Conditions of Learning)
- Priority 10: Foster Youth – COEs Only (Conditions of Learning)

An explanation of why the LEA has developed this goal.

A main goal for SPJUSD and SCOE is to increase parent and community involvement in our schools. A review of local survey data as well as Dashboard Local Indicator self-reflection ratings also indicates a need for continued emphasis on parent and community involvement. Research has shown that when parents are involved in their children's school, student achievement increases, behavior improves, and the relationships between families and the school are better.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	California School Parent Survey Data (Parent Engagement)	Baseline will be established with the Spring 2024 administration of the survey	2023-2024 California School Parent Survey 89 Responses (45 ES, 44 HS) % of parents that "Strongly Agree":		2025-2026 (Data from CA School Parent Survey): 150 Responses (75 ES, 75 HS) % of parents that "Strongly Agree":	No difference, since baseline was established in 2023-2024

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
			<p>Parent Involvement in School: 69%</p> <p>School encourages me to be an active participant: 40%</p> <p>School actively seeks input of parents: 27%</p> <p>School is a safe place for my child: 40%</p> <p>School has adults who really care about students: 44%</p> <p>Communication with parents about school: 38%</p> <p>Teachers responsive to child's social and emotional needs: 74%</p> <p>School treats all students with respect: 41%</p>		<p>Parent Involvement in School: 79%</p> <p>School encourages me to be an active participant: 50%</p> <p>School actively seeks input of parents: 37%</p> <p>School is a safe place for my child: 50%</p> <p>School has adults who really care about students: 54%</p> <p>Communication with parents about school: 48%</p> <p>Teachers responsive to child's social and emotional needs: 84%</p> <p>School treats all students with respect: 51%</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.2	SARB Board	2022-2023 School Year: Broad participation on the SARB Board from community agencies such as District Attorney, Probation, Sheriff's Office, Social Services, CPS, Behavioral Health, and Principals	2023-2024 School Year: Broad participation on the SARB Board from community agencies such as District Attorney, Probation, Sheriff's Office, Social Services, CPS, Behavioral Health, and Principals		2025-2026 Target Outcome: Broad participation on the SARB Board from community agencies such as District Attorney, Probation, Sheriff's Office, Social Services, CPS, Behavioral Health, and Principals	Same as baseline
3.3	Number of SARB Referrals	2022-2023 School Year: 4 Referrals	2023-2024 School Year: 7 Referrals		2025-2026 Target Outcome: 0 Referrals	2023-2024 School Year: Improvement of 1 less referral than baseline
3.4	Number of Students/Parents Participating in Four-year Planning	2023-2024 School Year: 91% of families participated	2024-2025 School Year: 90% of families participated		2026-2027 Target Outcome: 100% of families participate	2023-2024 School Year: 1% decrease in # of families that participated
3.5	Dashboard Local Indicator: Seeking Input for Decision-Making	2023-24 Local Indicator Self-Reflection Tool Build Capacity of and Support Principals and Families with Decision-	2024-25 Local Indicator Self-Reflection Tool Build Capacity of and Support Principals and Staff to engage		2026-27 Local Indicator Self-Reflection Tool Build Capacity of and Support Principals and Staff to engage	2024-25 Local Indicator Self-Reflection Tool Build Capacity of and Support Principals and Staff to engage

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		<p>Making- Rating of 4 (Full Implementation)</p> <p>Build Capacity of and Support Families to engage in advisory groups and Decision-Making- Rating of 4 (Full Implementation)</p> <p>Provide Opportunities to Provide Input on Policies and Programs, and Seek Input from Underrepresented Groups- Rating of 3 (Initial Implementation)</p>	<p>Families with Decision-Making- Rating of 5 (Full Implementation with Sustainability)</p> <p>Build Capacity of and Support Families to engage in advisory groups and Decision-Making- Rating of 4 (Full Implementation)</p> <p>Provide Opportunities to Provide Input on Policies and Programs, and Seek Input from Underrepresented Groups- Rating of 4 (Full Implementation)</p>		<p>Families with Decision-Making- Rating of 5 (Full Implementation and Sustainability)</p> <p>Build Capacity of and Support Families to engage in advisory groups and Decision-Making- Rating of 5 (Full Implementation and Sustainability)</p> <p>Provide Opportunities to Provide Input on Policies and Programs, and Seek Input from Underrepresented Groups- Rating of 5 (Full Implementation and Sustainability)</p>	<p>Families with Decision-Making- Increased 1 level to 5</p> <p>Capacity of and Support Families to engage in advisory groups and Decision-Making- Same as baseline</p> <p>Provide Opportunities to Provide Input on Policies and Programs, and Seek Input from Underrepresented Groups- Increased 1 level to 4</p>

Goal Analysis [2024-25]

An analysis of how this goal was carried out in the previous year.

A description of overall implementation, including any substantive differences in planned actions and actual implementation of these actions, and any relevant challenges and successes experienced with implementation.

All goal 3 actions and services were implemented as planned.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between Budgeted Expenditures and Estimated Actual Expenditures.

A description of the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal.

We are pleased to report we made progress across all Goal 3 metrics, and we are on track to meet our Year 3 target outcomes.

A description of any changes made to the planned goal, metrics, target outcomes, or actions for the coming year that resulted from reflections on prior practice.

One change was for Metric 3.1, which measures California School Parent Survey data related to parent engagement. The Year 1 results established a baseline for reporting, and as a result, the Year 3 outcome targets have been revised to align with each category's descriptors and to set realistic, measurable goals for improvement in each area. We also increased the budgeted amount for action 3.3 (Family Nights) due to a grant received to provide family nights in the areas of math, science, and computer science.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	SARB	Work with local agencies to increase pupil attendance and reduce the chronic absenteeism rate. Agencies include, Sierra County Sheriff's Department, Probation, District Attorney, Behavioral Health, Counselors, Child Protective Services, Superintendent, and Site Administrators.	\$0.00	No
3.2	Parent Involvement Opportunities	Continue with School Site Councils, Boosters, Parent Clubs, Community Advisory Committee (CAC) for families of students with IEPs, and other opportunities for parents to provide input and be involved in school decision-making.	\$1,500.00	No
3.3	Family Nights	Family nights and activities at the schools	\$10,000.00	No

Action #	Title	Description	Total Funds	Contributing
3.4	Parent and Family Surveys	Send yearly surveys (California School Parent Survey, Annual LCAP Survey, School-Specific Surveys) to all families to get feedback on their level of involvement.	\$500.00	No
3.5	Four Year Planning	Four year planning will be provided to families of both high school sites for students and parents.	\$0.00	No

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2025-26]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$362,308	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
6.250%	0.946%	\$53,636.00	7.196%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

LEA-wide and Schoolwide Actions

For each action being provided to an entire LEA or school, provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) for whom the action is principally directed, (2) how the action is designed to address the identified need(s) and why it is being provided on an LEA or schoolwide basis, and (3) the metric(s) used to measure the effectiveness of the action in improving outcomes for the unduplicated student group(s).

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.2	<p>Action: Academic Curriculum / Support</p> <p>Need: Our Dashboard and local data analysis shows a higher percentage of socioeconomically disadvantaged students, English learners, and foster youth needing credit recovery, having a lower graduation rate, and performing below the "all students" group in ELA and math.</p>	<p>By using the Fuel Ed online credit recovery program, we will be able to work with the school support team to implement the most effective strategies and programs to meet the needs of our English learners, socioeconomically disadvantaged students, and foster youth. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the credit recovery progress, graduation rate, dropout rate, and ELA</p>	<p>CAASPP Achievement Data for ELA & Mathematics, CTE Completion Rate, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: LEA-wide</p>	and math achievement for our unduplicated pupils than in these same areas for all other students.	
1.3	<p>Action: Instructional technology to support ELA/Math</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics.</p> <p>Scope: LEA-wide</p>	<p>The Moby Max online platform for assessment and progress monitoring data will provide the online learning programs and assessment data needed in order to effectively monitor the progress of students toward proficiency, particularly our English learners, socioeconomically disadvantaged students, and foster youth. Using this data, we will be able to work with the school support team to implement the most effective strategies and programs to meet their needs. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the ELA and Math CAASPP scores for our unduplicated pupils than in these same areas for all other students.</p>	CAASPP Achievement Data for ELA & Mathematics, English Learner Progress, English learner reclassification rate
1.8	<p>Action: Student assessment to monitor progress</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics.</p> <p>Scope: LEA-wide</p>	<p>The Renaissance STAR Reading and Math Online Platform for assessment and progress monitoring data will provide the assessment data needed in order to effectively monitor the progress of students toward proficiency, particularly our English learners, socioeconomically disadvantaged students, and foster youth. Using this data, we will be able to work with the school support team to implement the most effective strategies and programs to meet their needs. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the ELA and Math CAASPP scores for our unduplicated pupils than in these same areas for all other students.</p>	CAASPP Achievement Data for ELA & Mathematics, English Learner Progress, English learner reclassification rate

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.12	<p>Action: Technology to Support Instruction</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics and socioeconomically disadvantaged students having a lower graduation rate.</p> <p>Scope: LEA-wide</p>	<p>Providing access to devices is a crucial support for these student groups to level the playing field. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the ELA and Math CAASPP scores and the graduation rate for these student groups than in these same areas for all other students.</p>	<p>CAASPP Achievement Data for ELA & Mathematics, CTE Completion Rate, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate</p>
1.13	<p>Action: Instructional Aides</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics, and socioeconomically disadvantaged students having a lower graduation rate.</p> <p>Scope: LEA-wide</p>	<p>The instructional aides will support these student groups with things such as implementing research-based programs and strategies to address areas of identified need, providing targeted small group instruction, or providing individual assistance. While this service is being provided on an LEA-wide basis, we expect our local assessment data, CAASPP English language arts and math scores, and graduation rate to increase at a greater pace for our unduplicated pupil groups than for the "all students" group as a result of the instructional aides.</p>	<p>CAASPP Achievement Data for ELA & Mathematics, CTE Completion Rate, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate</p>
1.21	<p>Action: LCFF Supplemental Site Allocations</p> <p>Need:</p>	<p>The LCFF supplemental funding allocations to each school for site-specific unduplicated pupil needs will allow each individual school to implement supports specific to the needs of their individual students based on the needs</p>	<p>CAASPP Achievement Data for ELA & Mathematics, Chronic Absenteeism Rate, Suspension Rate, CTE</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Our review of Dashboard, CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics, having a higher chronic absenteeism rate, and a higher percentage of these same student groups needing credit recovery and having a lower graduation rate.</p> <p>Scope: LEA-wide</p>	<p>assessment conducted at the beginning of each school year. The funding allocations will be used to implement research-based interventions to support all students, but particularly socioeconomically disadvantaged students, English learners and foster youth. While this action and service is being provided on an LEA-wide basis, we expect it will have a more significant positive impact on the ELA and Math CAASPP scores for our unduplicated pupils than in these same areas for all other students, and that our socioeconomically disadvantaged students, English learners, and foster youth will make greater gains when it comes to chronic absenteeism, suspension rate, and California Healthy Kids Survey data, and that socioeconomically disadvantaged students will have increased high school graduation rate, an increased percentage of students "prepared" on the college and career indicator, and a greater increased college going rate than the "all students" group as a result.</p>	<p>Completion Rate, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate</p>
2.7	<p>Action: Music Teacher</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics, Socioeconomically Disadvantaged students having a higher chronic absenteeism rate, and a higher percentage of these same student groups needing credit recovery and having a lower graduation rate.</p>	<p>A 2012 report from the National Endowment for the Arts showed that, by nearly every indicator studied, a student from a low-socioeconomic (SES) background with a high-arts educational experience significantly outperformed students from a low-arts, low-SES background, closing (and in some cases eliminating) the achievement gap that often appears between low-SES students and their more economically advantaged peers. The arts don't just impact standardized test scores, though the report does show, for example, that low-SES eighth grade students who have a history of high arts engagement have higher science and writing scores on the National Assessment of</p>	<p>CAASPP Achievement Data for ELA & Mathematics, Graduation Rate, and Chronic Absenteeism Rate</p>

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>Scope: LEA-wide</p>	<p>Educational Progress (NAEP) than those who do not. Such high school students had better GPAs than their low-arts, low-SES peers (and in some instances, than all students). We expect the music teacher to have a more significant positive impact on the ELA and math scores and graduation rate of the unduplicated student groups as a result.</p>	
2.8	<p>Action: Art in Schools</p> <p>Need: Our review of CAASPP and local data shows socioeconomically disadvantaged students, English learners, and foster youth performing below the "all students" group in English language arts and mathematics, Socioeconomically Disadvantaged students having a higher chronic absenteeism rate, and a higher percentage of these same student groups needing credit recovery and having a lower graduation rate.</p> <p>Scope: LEA-wide</p>	<p>A 2012 report from the National Endowment for the Arts showed that, by nearly every indicator studied, a student from a low-socioeconomic (SES) background with a high-arts educational experience significantly outperformed students from a low-arts, low-SES background, closing (and in some cases eliminating) the achievement gap that often appears between low-SES students and their more economically advantaged peers. The arts don't just impact standardized test scores, though the report does show, for example, that low-SES eighth grade students who have a history of high arts engagement have higher science and writing scores on the National Assessment of Educational Progress (NAEP) than those who do not. Such high school students had better GPAs than their low-arts, low-SES peers (and in some instances, than all students). We expect the music teacher to have a more significant positive impact on the ELA and math scores and graduation rate of the unduplicated student groups as a result.</p>	<p>CAASPP Achievement Data for ELA & Mathematics, Graduation Rate, and Chronic Absenteeism Rate</p>

Limited Actions

For each action being solely provided to one or more unduplicated student group(s), provide an explanation of (1) the unique identified need(s) of the unduplicated student group(s) being served, (2) how the action is designed to address the identified need(s), and (3) how the effectiveness of the action in improving outcomes for the unduplicated student group(s) will be measured.

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
1.6	<p>Action: Support for English Learner students</p> <p>Need: Our review of CAASPP and local data shows English learners performing below the "All Students" group in both English language arts and mathematics, as well as having a higher chronic absenteeism rate. Also, based on a review of our ELPAC scores, as well as our educational partner feedback, specifically from English Learner (EL) parents, our EL students are struggling with access to the curriculum. Local survey and anecdotal data indicates this is in part due to a language barrier and lack of connection between EL parents and the school.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>Bilingual aides support English learners in many areas, including English language arts, mathematics, the ability to speak in the students' primary language, social emotional learning, and any other academic area they might need support with. Specific examples include:</p> <ul style="list-style-type: none">• Assist instructional personnel in the implementation of individual learning plans for EL students experiencing language development needs• Weekly grade reports-Communication with teachers and students• Establish rapport and positive relationship with students, their families and staff members• Assist in the parent conference process when requested by the classroom teacher; provide oral and written translation with limited or non-English speaking parents; translate notes, letters and other materials as needed• Assist the teacher in preparing and maintaining a variety of records as they pertain to EL students, files and reports related to their progress• Use a second language in assisting with bilingual needs both verbal and written communication• Support certificated personnel in the delivery of appropriate instruction to individuals or small groups of EL students	CAASPP Achievement Data for ELA & Mathematics, ELPAC Scores, Graduation Rate, Dropout Rate, English Learner Progress, English learner reclassification rate, California Healthy Kids Survey data, particularly school connectedness and caring adults at school

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
		<ul style="list-style-type: none"> • Collaborate with teachers to create instructional materials for the purpose of providing access to course content for EL students • Assist certificated personnel in the development and maintenance of a learning environment appropriate to the special needs and language requirements of EL students • Assist students in the development of appropriate social behaviors • Work individually or in small groups with EL students for purposes of English language acquisition and/or accessing class material <p>We expect this action to produce greater access to the curriculum and as a result, have a significant impact on the ELA and Math CAASPP scores, ELPAC scores, California Healthy Kids survey results, EL reclassification rate, and progress toward English language proficiency for our English Learners, and expect more growth for them than the other student groups.</p>	
1.7	<p>Action: Support for English Learner students</p> <p>Need: Our review of CAASPP and local data shows English learners performing below the "All Students" group in both English language arts and mathematics, as well as having a higher chronic absenteeism rate. Also, based on a review of our ELPAC scores, as well as our educational partner feedback, specifically from</p>	<p>Additional ELD supplemental materials will provide support for designated and integrated ELD instruction, and have a positive effect in all content areas. We expect this action to have a significant positive impact on the ELA and Math CAASPP scores for our English Learners, as well as the EL reclassification rate, and progress toward English language proficiency for our English Learners and expect more growth for them than the other student groups as a result.</p>	CAASPP Achievement Data for ELA & Mathematics, ELPAC Scores, Graduation Rate, Dropout Rate, English Learner Progress, English learner reclassification rate

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
	<p>English Learner (EL) parents, our EL students are struggling with access to the curriculum.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>		
2.9	<p>Action: Foster Youth Liaison / SCOE</p> <p>Need: Foster youth are our most at-risk and vulnerable student population. While we don't have enough Foster youth to generate Dashboard ratings, our analysis of state and local assessment data shows Foster youth performing below the "all students" group in English language arts and mathematics, and Foster youth having a higher chronic absenteeism rate than the "all students" group. This is in part due to a lack of awareness of the supports and services available to Foster youth and a lack of communication between foster families and the school.</p> <p>Scope: Limited to Unduplicated Student Group(s)</p>	<p>The Foster liaison provides a high level of support for our Foster youth. The Foster Youth Coordinator attends meetings and works with other agencies to coordinate services for Foster youth in the district. Because we are so rural, and have a extremely small amount of foster youth students, it was a concern that our foster youth students were not receiving all of the services that they should be receiving. Specific examples of supports provided by the Foster liaison to address the needs of our Foster youth include:</p> <ul style="list-style-type: none"> • Represent Sierra County as the Foster Youth Services Program Coordinator • Increase the scope and coordination of services for foster youth in Sierra County, and/or Sierra County youth placed in out-of-county group homes • Develop a case-management system, including a database to include: school of attendance, grade, living arrangements, health records, specialized pupil support services, and extra-curricular activities • Coordinate trainings for group-home providers, with Sierra County Social Services, for new and existing providers • Represent educational interests of eligible foster care youth during juvenile court proceedings 	<p>Specific to our Foster Youth: CAASPP Achievement Data for ELA & Mathematics, College Going Rate, Graduation Rate, Dropout Rate, Percentage of Students Successfully Completing UC and CSU A-G Requirements, AP Exam Pass Rate, Chronic Absenteeism Rate, Attendance Rate, Suspension Rate, Expulsion Rate, California Healthy Kids Survey Data</p>

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness
		<ul style="list-style-type: none"> • Develop written procedures for inter-agency collaboration for eligible foster youth subject to out-of-home placement decisions by the court • Increase the scope and coordination of services for foster youth in Sierra County, and/or Sierra County youth placed in out-of-county group homes • Provide mentoring services to participants based on social and emotional needs including referral for counseling or other services as appropriate • Organize and schedule experiential learning and team-building activities to eligible foster youth • Coordinate enrollment of participants in after-school programs as appropriate • Develop a case-management system, including a database to include: school of attendance, grade, living arrangements, health records, specialized pupil support services, and extra-curricular activities <p>We are confident that as a result of the Foster Youth Liaison, our Foster students will receive the increased level of services that they need to be successful. We believe it will have a significant positive impact on the California Healthy Kids Survey data, the English language arts and mathematics CAASPP scores, and the chronic absenteeism rate for Foster youth.</p>	

For any limited action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage, as applicable.

Additional Concentration Grant Funding

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

We do not receive the additional concentration grant add-on funding.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	N/A
Staff-to-student ratio of certificated staff providing direct services to students	N/A	N/A

2025-26 Total Planned Expenditures Table

LCAP Year		1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)							
Totals		\$5,797,023	\$362,308	6.250%	0.946%	7.196%							
Totals		LCFF Funds		Federal Funds		Total Funds		Total Personnel		Total Non-personnel		Total Funds	
Totals		\$1,036,040.00		\$105,000.00		\$1,781,141.00		\$425,488.00		\$1,355,653.00			

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	MTSS	All	No			All Schools	2024-2027	\$0.00	\$2,500.00		\$2,500.00			\$2,500.00	
1	1.2	Academic Curriculum / Support	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$0.00	\$70,000.00	\$65,000.00	\$5,000.00			\$70,000.00	
1	1.3	Instructional technology to support ELA/Math	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$0.00	\$4,000.00	\$4,000.00				\$4,000.00	
1	1.4	After School Tutoring	All	No			All Schools	2024-2027	\$13,000.00	\$0.00		\$13,000.00			\$13,000.00	
1	1.5	Summer School	All	No			All Schools	2024-2027	\$5,000.00	\$0.00		\$5,000.00			\$5,000.00	
1	1.6	Support for English Learner students	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	2024-2027	\$57,000.00	\$0.00	\$57,000.00				\$57,000.00	
1	1.7	Support for English Learner students	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	2024-2027	\$0.00	\$2,000.00	\$2,000.00				\$2,000.00	
1	1.8	Student assessment to monitor progress	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$0.00	\$16,000.00	\$16,000.00				\$16,000.00	

Goal #	Action #	Action Title	Student Group(s)	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.10	Professional Development	All	No		All Schools	2024-2027	\$0.00	\$45,000.00		\$45,000.00			\$45,000.00	
1	1.11	Intervention Teacher	All	No		All Schools	2024-2027	\$105,000.00	\$0.00				\$105,000.00	\$105,000.00	
1	1.12	Technology to Support Instruction	English Learners Foster Youth Low Income	Yes	LEA-wide	All Schools	2024-2027	\$0.00	\$25,000.00	\$25,000.00				\$25,000.00	
1	1.13	Instructional Aides	English Learners Foster Youth Low Income	Yes	LEA-wide	All Schools	2024-2027	\$184,855.00	\$0.00	\$184,855.00				\$184,855.00	
1	1.14	Refine and Expand CTE Pathways	All	No		Grades 7-12	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.15	CTE Courses A-G Approved	All	No		Grades 9-12	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.16	Increase number of students meeting all A-G requirements	All	No		Grades 9-12	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.17	Math Textbook Adoption	All	No		All Schools	2025-2026	\$0.00	\$105,000.00		\$105,000.00			\$105,000.00	
1	1.18	Special Education Curriculum	Students with Disabilities	No		All Schools	2024-2027	\$0.00	\$2,500.00	\$2,500.00				\$2,500.00	
1	1.19	Dashboard Local Indicators Self-Reflection	All	No		All Schools	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.20	Facilities Inspection Tool (FIT) Reports	All	No		All Schools	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
1	1.21	LCFF Supplemental Site Allocations	English Learners Foster Youth Low Income	Yes	LEA-wide	All Schools	2024-2027	\$0.00	\$16,000.00	\$16,000.00				\$16,000.00	
1	1.22	AP Summer Institute	All	No		All Schools 9-12	2024-2027	\$2,468.00	\$2,468.00		\$4,936.00			\$4,936.00	
1	1.23	Targeted ELA Support for Homeless Subgroup	Homeless	No		All Schools	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
2	2.1	Counseling for Students	All	No		All Schools	2024-2027	\$0.00	\$170,000.00			\$170,000.00		\$170,000.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
2	2.2	Counseling for Expelled Students- COE	Expelled Youth	No			All Schools	2024-2027	\$0.00	\$2,500.00		\$2,500.00			\$2,500.00	
2	2.3	Wellness Center for Counseling	All	No			All Schools	2024-2027	\$0.00	\$250,000.00			\$250,000.00		\$250,000.00	
2	2.4	Gas Vouchers, Personal Phone Calls, and Home Visits	All Students with Disabilities Homeless	No			All Schools Specific Schools: Loyalton Elementary School	2024-2027	\$0.00	\$1,000.00	\$1,000.00				\$1,000.00	
2	2.5	Facility Inspection Tool (FIT) Reports	All	No			All Schools	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
2	2.7	Music Teacher	English Learners Foster Youth Low Income	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	2024-2027	\$36,000.00	\$0.00	\$36,000.00				\$36,000.00	
2	2.8	Art in Schools		Yes	LEA-wide		All Schools	2024-2027	\$0.00	\$16,000.00	\$16,000.00				\$16,000.00	
2	2.9	Foster Youth Liaison / SCOE	Foster Youth	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	2024-2027	\$5,000.00	\$0.00	\$5,000.00				\$5,000.00	
2	2.10	Improvements to School Facilities	All	No			All Schools	2024-2027	\$0.00	\$300,000.00	\$300,000.00				\$300,000.00	
2	2.11	Sports / Athletics	All	No			All Schools	2024-2027	\$0.00	\$80,000.00	\$80,000.00				\$80,000.00	
2	2.12	Attendance Clerk Position	All	No			All Schools	2024-2027	\$17,165.00	\$17,165.00	\$17,165.00	\$17,165.00			\$34,330.00	
2	2.13	Independent Study Emphasis at School Sites	All	No			All Schools	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
2	2.14	Upgrade Bus Fleet and Recruit Additional Drivers	All	No			All Schools	2025-2027	\$0.00	\$208,520.00	\$208,520.00				\$208,520.00	
2	2.15	Enhance School Meals with Local Ingredients	All	No			All Schools	2025-2027	\$0.00	\$0.00	\$0.00				\$0.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
2	2.16	Attendance Incentive Allocations to each School	All	No			All Schools	2025-2027	\$0.00	\$8,000.00		\$8,000.00			\$8,000.00	
3	3.1	SARB	All	No			All Schools	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	
3	3.2	Parent Involvement Opportunities	All	No			All Schools	2024-2027	\$0.00	\$1,500.00		\$1,500.00			\$1,500.00	
3	3.3	Family Nights	All	No			All Schools	2024-2027	\$0.00	\$10,000.00			\$10,000.00		\$10,000.00	
3	3.4	Parent and Family Surveys	All	No			All Schools	2024-2027	\$0.00	\$500.00		\$500.00			\$500.00	
3	3.5	Four Year Planning	All	No			All Schools	2024-2027	\$0.00	\$0.00	\$0.00				\$0.00	

2025-26 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$5,797,023	\$362,308	6.250%	0.946%	7.196%	\$426,855.00	0.000%	7.363 %	Total:	\$426,855.00
LEA-wide Total:									\$362,855.00
Limited Total:									\$64,000.00
Schoolwide Total:									\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Academic Curriculum / Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$65,000.00	
1	1.3	Instructional technology to support ELA/Math	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,000.00	
1	1.6	Support for English Learner students	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$57,000.00	
1	1.7	Support for English Learner students	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$2,000.00	
1	1.8	Student assessment to monitor progress	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$16,000.00	
1	1.12	Technology to Support Instruction	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$25,000.00	
1	1.13	Instructional Aides	Yes	LEA-wide	English Learners Foster Youth	All Schools	\$184,855.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.21	LCFF Supplemental Site Allocations	Yes	LEA-wide	Low Income English Learners Foster Youth Low Income	All Schools	\$16,000.00	
2	2.7	Music Teacher	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$36,000.00	
2	2.8	Art in Schools	Yes	LEA-wide		All Schools	\$16,000.00	
2	2.9	Foster Youth Liaison / SCOE	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	\$5,000.00	

2024-25 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,184,000.00	\$1,053,264.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	MTSS	No	\$2,500.00	\$2,500
1	1.2	Academic Curriculum / Support	Yes	\$70,000.00	\$68,354
1	1.3	Instructional technology to support ELA/Math	Yes	\$4,000.00	\$4,795
1	1.4	After School Tutoring	No	\$10,000.00	\$13,000
1	1.5	Summer School	No	\$5,000.00	\$5,000
1	1.6	Support for English Learner students	Yes	\$57,000.00	\$22,350
1	1.7	Support for English Learner students	Yes	\$2,000.00	\$800
1	1.8	Student assessment to monitor progress	Yes	\$9,000.00	\$8,832
1	1.10	Professional Development	No	\$45,000.00	53,400
1	1.11	Intervention Teacher	No	\$105,000.00	\$104,000
1	1.12	Technology to Support Instruction	Yes	\$10,000.00	\$10,000

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.13	Instructional Aides	Yes	\$158,000.00	\$163,000
1	1.14	Refine and Expand CTE Pathways	No	\$0.00	\$0
1	1.15	CTE Courses A-G Approved	No	\$0.00	\$0
1	1.16	Increase number of students meeting all A-G requirements	No	\$0.00	\$0
1	1.17	Math Textbook Adoption	No	\$105,000.00	\$0
1	1.18	Special Education Curriculum	No	\$2,500.00	\$750
1	1.19	Dashboard Local Indicators Self-Reflection	No	\$0.00	\$0
1	1.20	Facilities Inspection Tool (FIT) Reports	No	\$0.00	\$0
1	1.21	LCFF Supplemental Site Allocations	Yes	\$8,000.00	\$0
1	1.22	AP Summer Institute	No	\$5,000.00	\$775
1	1.23	Targeted ELA Support for Homeless Subgroup	No	\$0.00	\$0
2	2.1	Counseling for Students	No	\$130,000.00	\$170,000
2	2.2	Counseling for Expelled Students-COE	No	\$2,500.00	\$0

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.3	Wellness Center for Counseling	No	\$20,000.00	\$5,670
2	2.4	Gas Vouchers, Personal Phone Calls, and Home Visits	No	\$1,000.00	\$0
2	2.5	Facility Inspection Tool (FIT) Reports	No	\$0.00	\$0
2	2.7	Music Teacher	Yes	\$36,000.00	\$28,974
2	2.8	Art in Schools	Yes	\$8,000.00	\$0
2	2.9	Foster Youth Liaison / SCOE	Yes	\$5,000.00	\$5,000
2	2.10	Improvements to School Facilities	No	\$300,000.00	\$310,324
2	2.11	Sports / Athletics	No	\$80,000.00	\$75,000
3	3.1	SARB	No	\$0.00	\$0
3	3.2	Parent Involvement Opportunities	No	\$1,500.00	\$140
3	3.3	Family Nights	No	\$1,500.00	\$100
3	3.4	Parent and Family Surveys	No	\$500.00	\$500
3	3.5	Four Year Planning	No	\$0.00	\$0

2024-25 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)		4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
365,741		\$367,000.00	\$312,105.00	\$54,895.00	0.000%	0.000%	0.000%
Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Academic Curriculum / Support	Yes	\$70,000.00	\$68,354		
1	1.3	Instructional technology to support ELA/Math	Yes	\$4,000.00	\$4,795		
1	1.6	Support for English Learner students	Yes	\$57,000.00	\$22,350		
1	1.7	Support for English Learner students	Yes	\$2,000.00	\$800		
1	1.8	Student assessment to monitor progress	Yes	\$9,000.00	\$8,832		
1	1.12	Technology to Support Instruction	Yes	\$10,000.00	\$10,000		
1	1.13	Instructional Aides	Yes	\$158,000.00	\$163,000		
1	1.21	LCFF Supplemental Site Allocations	Yes	\$8,000.00	\$0		
2	2.7	Music Teacher	Yes	\$36,000.00	\$28,974		
2	2.8	Art in Schools	Yes	\$8,000.00	\$0		
2	2.9	Foster Youth Liaison / SCOE	Yes	\$5,000.00	\$5,000		

2024-25 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
5,667,108	365,741	0	6.454%	\$312,105.00	0.000%	5.507%	\$53,636.00	0.946%

Sierra County Office of Education



Adopted Budget 2025/2026

June 24, 2025
James Berardi/Superintendent

Sierra County Office of Education
2025-2026 Adopted Budget
Presented June 24, 2025

Sierra County Office of Education (SCOE) is required by law to adopt a budget each year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2025/26 budget and two subsequent years.



The following narrative provides the major assumption used in the preparation of the County's 2025-2026 June Adopted Budget. Keep in mind that a budget and multi-year projection are just that-projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

The Big Picture

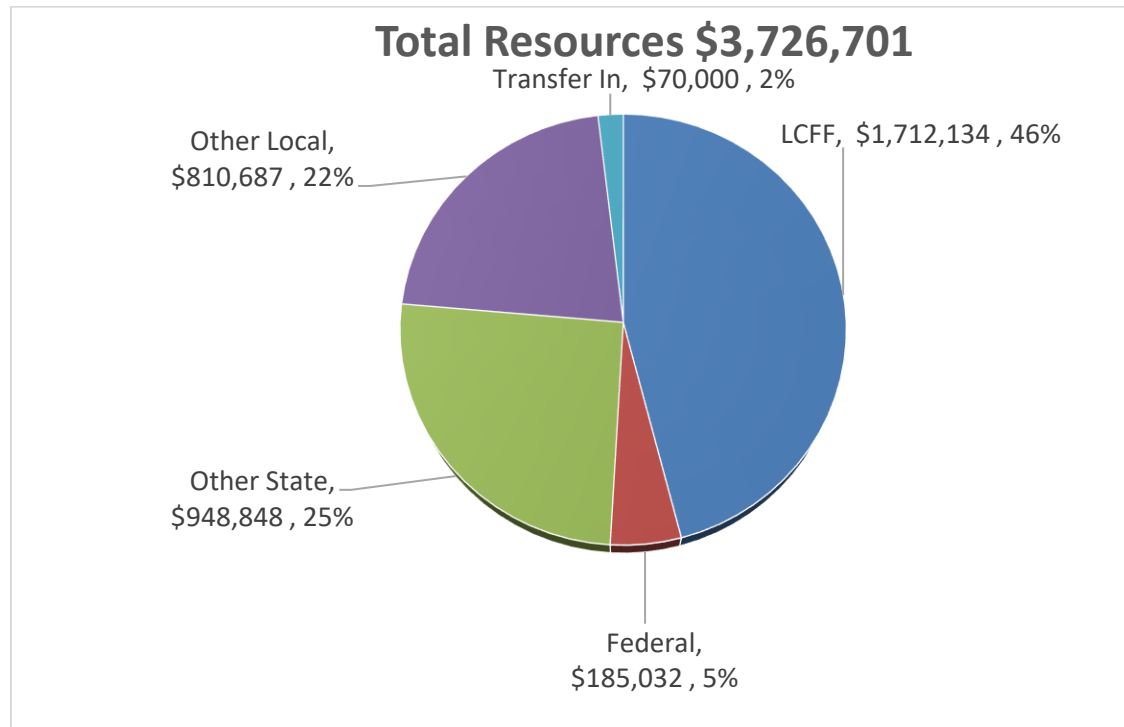
On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revision the budget includes an increase of approximately \$2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately \$4.6 billion from the Governor's Budget in January. The revision proposes to appropriate only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor's Budget, \$1.3 billion instead of \$1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The 2025-26 budget includes \$114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring \$1.8 billion in LCFF payments from June to July of 2026. The financial impact of devastating wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.

- ❖ COLA of 2.30% projected for 25/26
- ❖ COLA of 3.02% projected for 26/27 and
- ❖ COLA of 3.42% projected for 27/28



GENERAL FUND

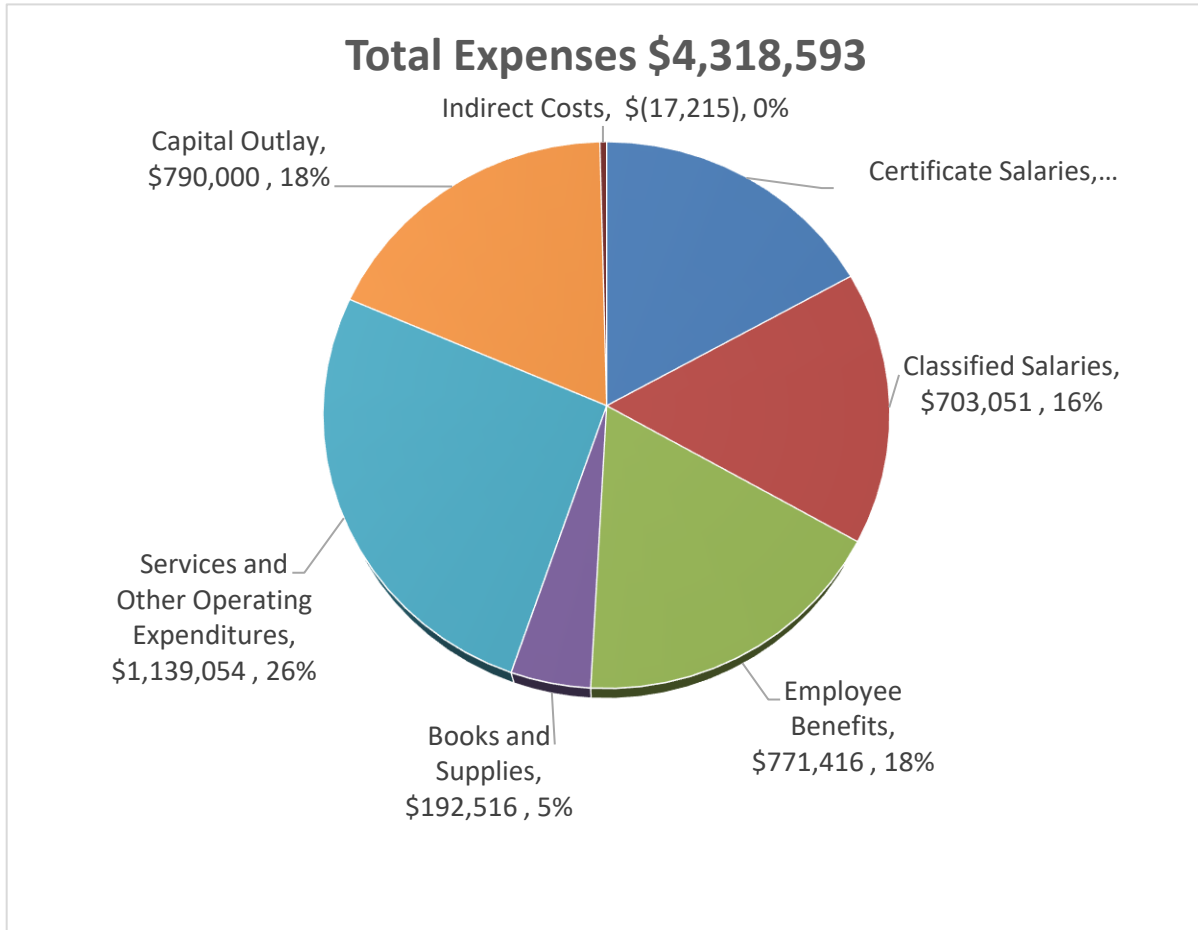


Description	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Estimated Actuals	2025-2026 Adopted Budget
LCFF Resources	\$1,895,364	\$1,869,552	\$1,646,249	\$1,680,626	\$1,712,134
Federal	160,263	174,033	156,343	184,857	185,032
Other State	902,715	1,036,287	921,045	973,033	948,848
Other Local	467,632	1,152,771	444,132	1,043,273	810,687
Transfers-in	58,401	85,871	118,374	46,000	70,000
Total	\$3,484,375	\$4,318,514	\$3,286,143	\$3,927,789	\$3,726,701



EXPENDITURES

General Fund Expenditures



Expenditures Comparison

Description	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Estimated Actuals	2025-2026 Adopted Budget
Certificated	\$ 520,374	\$ 491,859	\$ 653,366	\$ 755,876	\$ 739,771
Classified	526,487	577,090	616,044	780,786	703,051
Benefits	596,509	668,703	685,511	792,921	771,416
Books & Supplies	44,977	60,408	68,834	208,175	192,516
Services & Operating	443,085	603,118	607,724	1,059,100	1,139,054
Capital Outlay	32,648	-0-	112,645	101,191	790,000
Other Outgo	58,401	-0-	-14,633	-20,146	-17,215
Transfers Out	-0-	-0-	25,578	-0-	-0-
Total	2,222,481	2,401,178	2,755,069	3,677,903	4,318,593

Education Protection Account (EPA) 2025-26 Spending Plan

Estimated Beginning Balance	\$ 962
Estimated EPA Revenue	\$ 393,003
EPA Expenditures:	
Certificated Salaries and Benefits	\$ 110,436
Books and Supplies	\$ 1,100
Capital Outlay	\$ 196,197
Transfer Out	\$ 86,232
Balance	-0-

Net Increase (Decrease) in Fund Balance & Ending Fund Balance

Fiscal Year	Fund Balance Increase	Ending Fund Balance
2021-22 actuals	\$ 1,917,336	\$ 5,046,255
2022-23 actuals	\$ 531,074	\$ 6,963,591
2023-24 actuals	\$ 249,886	\$ 6,119,898
2024-25 estimated actuals	\$ 109,180	\$ 6,369,784
2025-26 projected	\$ 127,035	\$ 5,777,892

Personnel	FTE	
Certificated	6.66	} 23.97 FTE
Superintendent	.17	
Administrative	2.70	
Classified	11.44	
Confidential	3.00	

Direct Services Contracted to provide special education services

Speech
Occupational Therapy
Adapted P.E.

Comments

1. 25/26 COLA 2.30%, 26/27 COLA 3.02 and 27/28 COLA 3.42%
2. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 17,536.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$285,357.
3. PERS rate decrease from 27.05% to 26.81%, for a projected annual cost of \$177,237.
4. STRS rate did not change, remains at 19.10% for a projected annual cost of \$197,153.
5. Reimburse Sierra-Plumas JUSD to provide business, curriculum, and technology services.
6. Forest Reserve Revenue budget is \$70,000. Award increased for 25/26.
7. Positive Certification
8. Projected general fund ending cash balance: \$5,485,351

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Adoption Date: 6/24/2025

Place: 130 School St Downieville CA
95936

Signed:

Date: 6/10/2025

Clerk/Secretary of the County Board

Time: 6:00 PM

(Original signature required)

Printed Name:

Title:

Contact person for additional information on the budget reports:

Name: Randy Jones

Title: Director of Business Services

Telephone: 530-993-1660 x120

E-mail: rjones@spjusd.org

To update our mailing database, please complete the following:

Superintendent's Name: James Berardi

Chief Business
Official's Name: Randy Jones

CBO's Title: Director of Business Services

CBO's
Telephone: 530-993-1660 x120

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.		X
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

**Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
County Office of Education Certification**

46 10462 000000
Form CB
G8BGURCYH5(2025-26)

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? ▪ If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? ▪ If yes, are they lifetime benefits? ▪ If yes, do benefits continue beyond age 65? ▪ If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: ▪ Certificated? (Section S8A, Line 1) ▪ Classified? (Section S8B, Line 1) ▪ Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	▪ Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? ▪ Adoption date of the LCAP or an update to the LCAP		X
			06/24/2025	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

X This county office of education is not self-insured for workers' compensation claims.

Signed

Date of Meeting: 6/24/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Randy Jones

Title: Director of Business Services

Telephone: 530-993-1660 x120

E-mail: rjones@spjUSD.org

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			6,077,242.92	5,962,369.92	5,615,634.92	5,117,335.92	5,238,840.92	5,208,972.92	5,159,083.92	5,086,531.92
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		81,736.00	81,736.00	147,124.00	147,124.00	147,124.00	147,124.00	147,124.00	147,124.00
Property Taxes	8020-8079						38,710.00			
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299					14,361.00				
Other State Revenue	8300-8599		42,114.00	33,961.00		115,135.00	90,383.00	101,591.00	69,553.00	102,741.00
Other Local Revenue	8600-8799			13,983.00	31,644.00	171,952.00	20,982.00	28,463.00	37,838.00	130,693.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			123,850.00	129,680.00	178,768.00	448,572.00	297,199.00	277,178.00	254,515.00	380,558.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		27,682.00	28,505.00	68,358.00	68,358.00	68,358.00	68,358.00	68,358.00	68,358.00
Classified Salaries	2000-2999		23,348.00	39,087.00	64,062.00	64,062.00	64,062.00	64,062.00	64,062.00	64,062.00
Employee Benefits	3000-3999		26,173.00	35,309.00	70,993.00	70,993.00	70,993.00	70,993.00	70,993.00	70,993.00
Books and Supplies	4000-4999				19,252.00	19,252.00	19,252.00	19,252.00	19,252.00	19,252.00
Services	5000-5999		71,520.00	23,514.00	104,402.00	104,402.00	104,402.00	104,402.00	104,402.00	104,402.00
Capital Outlay	6000-6999		90,000.00	350,000.00	350,000.00					
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			238,723.00	476,415.00	677,067.00	327,067.00	327,067.00	327,067.00	327,067.00	327,067.00
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
<u>Nonoperating</u>										
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)			(114,873.00)	(346,735.00)	(498,299.00)	121,505.00	(29,868.00)	(49,889.00)	(72,552.00)	53,491.00
F. ENDING CASH (A + E)			5,962,369.92	5,615,634.92	5,117,335.92	5,238,840.92	5,208,972.92	5,159,083.92	5,086,531.92	5,140,022.92
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		5,140,022.92	5,085,909.92	5,033,251.92	4,992,439.92				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	147,124.00	147,124.00	147,124.00	147,126.00	0.00		1,634,714.00	1,634,714.00
Property Taxes	8020-8079		38,710.00					77,420.00	77,420.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299		6,840.00		163,831.00			185,032.00	185,032.00
Other State Revenue	8300-8599	75,773.00	59,000.00	61,106.00	197,491.00			948,848.00	948,848.00
Other Local Revenue	8600-8799	50,056.00	22,734.00	78,024.00	224,318.00			810,687.00	810,687.00
Interfund Transfers In	8900-8929				70,000.00			70,000.00	70,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		272,953.00	274,408.00	286,254.00	802,766.00	0.00	0.00	3,726,701.00	3,726,701.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	68,358.00	68,358.00	68,358.00	68,362.00	0.00		739,771.00	739,771.00
Classified Salaries	2000-2999	64,062.00	64,062.00	64,062.00	64,058.00			703,051.00	703,051.00
Employee Benefits	3000-3999	70,993.00	70,993.00	70,993.00	70,997.00			771,416.00	771,416.00
Books and Supplies	4000-4999	19,251.00	19,251.00	19,251.00	19,251.00			192,516.00	192,516.00
Services	5000-5999	104,402.00	104,402.00	104,402.00	104,402.00			1,139,054.00	1,139,054.00
Capital Outlay	6000-6999							790,000.00	790,000.00
Other Outgo	7000-7499				(17,215.00)			(17,215.00)	(17,215.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		327,066.00	327,066.00	327,066.00	309,855.00	0.00	0.00	4,318,593.00	4,318,593.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
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	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
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	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(54,113.00)	(52,658.00)	(40,812.00)	492,911.00	0.00	0.00	(591,892.00)	(591,892.00)
F. ENDING CASH (A + E)		5,085,909.92	5,033,251.92	4,992,439.92	5,485,350.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,485,350.92	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		372.46	0.00%	372.46	0.00%	372.46
(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	1,712,134.00	2.49%	1,754,779.00	2.84%	1,804,533.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,616.00	0.00%	3,616.00	0.00%	3,616.00
4. Other Local Revenues	8600-8799	384,659.00	43.97%	553,800.00	0.00%	553,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
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)		2,170,409.00	9.76%	2,382,195.00	2.09%	2,431,949.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				363,502.00		369,597.00
b. Step & Column Adjustment				6,095.00		6,198.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	363,502.00	1.68%	369,597.00	1.68%	375,795.00
2. Classified Salaries						
a. Base Salaries				504,636.00		518,765.00
b. Step & Column Adjustment				14,129.00		14,525.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	504,636.00	2.80%	518,765.00	2.80%	533,290.00
3. Employee Benefits	3000-3999	431,442.00	2.46%	442,058.00	2.75%	454,215.00
4. Books and Supplies	4000-4999	27,916.00	7.47%	30,000.00	16.67%	35,000.00
5. Services and Other Operating Expenditures	5000-5999	463,524.00	2.48%	475,000.00	4.21%	495,000.00
6. Capital Outlay	6000-6999	510,000.00	-93.14%	35,000.00	0.00%	35,000.00
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	(124,729.00)	0.00%	(124,729.00)	0.00%	(124,729.00)
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%	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,176,291.00	-19.79%	1,745,691.00	3.32%	1,803,571.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,882.00)		636,504.00		628,378.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,462,380.00		5,456,498.00		6,093,002.00
2. Ending Fund Balance (Sum lines C and D1)		5,456,498.00		6,093,002.00		6,721,380.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	600.00		600.00		600.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	583,010.00		444,962.00		446,833.00
2. Unassigned/Unappropriated	9790	4,872,888.00		5,647,440.00		6,273,947.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,456,498.00		6,093,002.00		6,721,380.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	583,010.00		444,962.00		446,833.00
c. Unassigned/Unappropriated	9790	4,872,888.00		5,647,440.00		6,273,947.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,455,898.00		6,092,402.00		6,720,780.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(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	185,032.00	0.00%	185,032.00	0.00%	185,032.00
3. Other State Revenues	8300-8599	945,232.00	0.00%	945,232.00	0.00%	945,232.00
4. Other Local Revenues	8600-8799	426,028.00	-18.79%	345,959.00	0.00%	345,959.00
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)		1,556,292.00	-5.14%	1,476,223.00	0.00%	1,476,223.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				376,269.00		382,666.00
b. Step & Column Adjustment				6,397.00		6,505.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	376,269.00	1.70%	382,666.00	1.70%	389,171.00
2. Classified Salaries						
a. Base Salaries				198,415.00		203,931.00
b. Step & Column Adjustment				5,516.00		5,671.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	198,415.00	2.78%	203,931.00	2.78%	209,602.00
3. Employee Benefits	3000-3999	339,974.00	3.31%	351,213.00	3.36%	363,014.00
4. Books and Supplies	4000-4999	164,600.00	-30.13%	115,000.00	-13.04%	100,000.00
5. Services and Other Operating Expenditures	5000-5999	675,530.00	-44.49%	375,000.00	-13.33%	325,000.00
6. Capital Outlay	6000-6999	280,000.00	-91.07%	25,000.00	0.00%	25,000.00
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	107,514.00	-9.30%	97,515.00	-3.08%	94,515.00
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 F below)						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		2,142,302.00	-27.63%	1,550,325.00	-2.84%	1,506,302.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(586,010.00)		(74,102.00)		(30,079.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		907,404.00		321,394.00		247,292.00
2. Ending Fund Balance (Sum lines C and D1)		321,394.00		247,292.00		217,213.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	441,949.00		247,292.00		217,213.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(120,555.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		321,394.00		247,292.00		217,213.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		372.46	0.00%	372.46	0.00%	372.46
(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	1,712,134.00	2.49%	1,754,779.00	2.84%	1,804,533.00
2. Federal Revenues	8100-8299	185,032.00	0.00%	185,032.00	0.00%	185,032.00
3. Other State Revenues	8300-8599	948,848.00	0.00%	948,848.00	0.00%	948,848.00
4. Other Local Revenues	8600-8799	810,687.00	10.99%	899,759.00	0.00%	899,759.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
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)		3,726,701.00	3.53%	3,858,418.00	1.29%	3,908,172.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				739,771.00		752,263.00
b. Step & Column Adjustment				12,492.00		12,703.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	739,771.00	1.69%	752,263.00	1.69%	764,966.00
2. Classified Salaries						
a. Base Salaries				703,051.00		722,696.00
b. Step & Column Adjustment				19,645.00		20,196.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	703,051.00	2.79%	722,696.00	2.79%	742,892.00
3. Employee Benefits	3000-3999	771,416.00	2.83%	793,271.00	3.02%	817,229.00
4. Books and Supplies	4000-4999	192,516.00	-24.68%	145,000.00	-6.90%	135,000.00
5. Services and Other Operating Expenditures	5000-5999	1,139,054.00	-25.38%	850,000.00	-3.53%	820,000.00
6. Capital Outlay	6000-6999	790,000.00	-92.41%	60,000.00	0.00%	60,000.00
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	(17,215.00)	58.08%	(27,214.00)	11.02%	(30,214.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		4,318,593.00	-23.68%	3,296,016.00	0.42%	3,309,873.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(591,892.00)		562,402.00		598,299.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,369,784.00		5,777,892.00		6,340,294.00
2. Ending Fund Balance (Sum lines C and D1)		5,777,892.00		6,340,294.00		6,938,593.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	600.00		600.00		600.00
b. Restricted	9740	441,949.00		247,292.00		217,213.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	583,010.00		444,962.00		446,833.00
2. Unassigned/Unappropriated	9790	4,752,333.00		5,647,440.00		6,273,947.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,777,892.00		6,340,294.00		6,938,593.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	583,010.00		444,962.00		446,833.00
c. Unassigned/Unappropriated	9790	4,872,888.00		5,647,440.00		6,273,947.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(120,555.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,335,343.00		6,092,402.00		6,720,780.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		123.54%		184.84%		203.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		4,318,593.00		3,296,016.00		3,309,873.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,318,593.00		3,296,016.00		3,309,873.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		4,318,593.00		3,296,016.00		3,309,873.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		215,929.65		164,800.80		165,493.65
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		215,929.65		164,800.80		165,493.65
h. Available Reserves (Line E3)						
Meet Reserve Standard (Line F3g)		YES		YES		YES

DescriptionResource CodesObject Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		1,680,626.00	0.00	1,680,626.00	1,712,134.00	0.00	1,712,134.00	1.9%
2) Federal Revenue	8100-8299		0.00	184,857.00	184,857.00	0.00	185,032.00	185,032.00	0.1%
3) Other State Revenue	8300-8599		4,691.00	968,342.00	973,033.00	3,616.00	945,232.00	948,848.00	-2.5%
4) Other Local Revenue	8600-8799		387,659.00	655,614.00	1,043,273.00	384,659.00	426,028.00	810,687.00	-22.3%
5) TOTAL, REVENUES			2,072,976.00	1,808,813.00	3,881,789.00	2,100,409.00	1,556,292.00	3,656,701.00	-5.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		387,429.00	368,447.00	755,876.00	363,502.00	376,269.00	739,771.00	-2.1%
2) Classified Salaries	2000-2999		555,490.00	225,296.00	780,786.00	504,636.00	198,415.00	703,051.00	-10.0%
3) Employee Benefits	3000-3999		449,624.00	343,297.00	792,921.00	431,442.00	339,974.00	771,416.00	-2.7%
4) Books and Supplies	4000-4999		24,346.00	183,829.00	208,175.00	27,916.00	164,600.00	192,516.00	-7.5%
5) Services and Other Operating Expenditures	5000-5999		463,324.00	595,776.00	1,059,100.00	463,524.00	675,530.00	1,139,054.00	7.5%
6) Capital Outlay	6000-6999		35,000.00	66,191.00	101,191.00	510,000.00	280,000.00	790,000.00	680.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(166,010.00)	145,864.00	(20,146.00)	(124,729.00)	107,514.00	(17,215.00)	-14.5%
9) TOTAL, EXPENDITURES			1,749,203.00	1,928,700.00	3,677,903.00	2,176,291.00	2,142,302.00	4,318,593.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			323,773.00	(119,887.00)	203,886.00	(75,882.00)	(586,010.00)	(661,892.00)	-424.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		46,000.00	0.00	46,000.00	70,000.00	0.00	70,000.00	52.2%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,000.00	0.00	46,000.00	70,000.00	0.00	70,000.00	52.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			369,773.00	(119,887.00)	249,886.00	(5,882.00)	(586,010.00)	(591,892.00)	-336.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		5,092,607.00	1,027,291.00	6,119,898.00	5,462,380.00	907,404.00	6,369,784.00	4.1%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024- 25Estimated Actuals			2025- 26Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,092,607.00	1,027,291.00	6,119,898.00	5,462,380.00	907,404.00	6,369,784.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,092,607.00	1,027,291.00	6,119,898.00	5,462,380.00	907,404.00	6,369,784.00	4.1%
2) Ending Balance, June 30 (E + F1e)			5,462,380.00	907,404.00	6,369,784.00	5,456,498.00	321,394.00	5,777,892.00	-9.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	600.00	0.00	600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	907,840.00	907,840.00	0.00	441,949.00	441,949.00	-51.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	494,474.00	0.00	494,474.00	583,010.00	0.00	583,010.00	17.9%
Unassigned/Unappropriated Amount		9790	4,967,306.00	(436.00)	4,966,870.00	4,872,888.00	(120,555.00)	4,752,333.00	-4.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,061,641.54	1,015,601.38	6,077,242.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	600.00	0.00	600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	720.00	0.00	720.00				
4) Due from Grantor Government		9290	0.00	141,985.55	141,985.55				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024- 25Estimated Actuals			2025- 26Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,062,961.54	1,157,586.93	6,220,548.47				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	40,755.50	0.00	40,755.50				
2) Due to Grantor Governments		9590	1,457.99	77,350.71	78,808.70				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			42,213.49	77,350.71	119,564.20				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			5,020,748.05	1,080,236.22	6,100,984.27				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,465,905.00	0.00	1,465,905.00	1,497,654.00	0.00	1,497,654.00	2.2%
Education Protection Account State Aid - Current Year		8012	137,060.00	0.00	137,060.00	137,060.00	0.00	137,060.00	0.0%
State Aid - Prior Years		8019	241.00	0.00	241.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Timber Yield Tax		8022	300.00	0.00	300.00	300.00	0.00	300.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	73,000.00	0.00	73,000.00	73,000.00	0.00	73,000.00	0.0%
Unsecured Roll Taxes		8042	2,700.00	0.00	2,700.00	2,700.00	0.00	2,700.00	0.0%
Prior Years' Taxes		8043	70.00	0.00	70.00	70.00	0.00	70.00	0.0%
Supplemental Taxes		8044	850.00	0.00	850.00	850.00	0.00	850.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024- 25Estimated Actuals			2025- 26Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,680,626.00	0.00	1,680,626.00	1,712,134.00	0.00	1,712,134.00	1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,680,626.00	0.00	1,680,626.00	1,712,134.00	0.00	1,712,134.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	122,206.00	122,206.00	0.00	122,206.00	122,206.00	0.0%
Special Education Discretionary Grants		8182	0.00	35,358.00	35,358.00	0.00	35,533.00	35,533.00	0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		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	0.0%
All Other Federal Revenue	All Other	8290	0.00	27,293.00	27,293.00	0.00	27,293.00	27,293.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	184,857.00	184,857.00	0.00	185,032.00	185,032.00	0.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		693,474.00	693,474.00		690,239.00	690,239.00	-0.5%
Prior Years	6500	8319		766.00	766.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,045.00	0.00	1,045.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,346.00	1,436.00	4,782.00	3,616.00	1,436.00	5,052.00	5.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		75,000.00	75,000.00		75,000.00	75,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	300.00	197,666.00	197,966.00	0.00	178,557.00	178,557.00	-9.8%

Description	Resource Codes	Object Codes	2024- 25Estimated Actuals			2025- 26Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			4,691.00	968,342.00	973,033.00	3,616.00	945,232.00	948,848.00	-2.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	198,859.00	0.00	198,859.00	198,859.00	31,569.00	230,428.00	15.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	8,800.00	450,819.00	459,619.00	5,800.00	189,664.00	195,464.00	-57.5%
Tuition		8710	0.00	204,795.00	204,795.00	0.00	204,795.00	204,795.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			387,659.00	655,614.00	1,043,273.00	384,659.00	426,028.00	810,687.00	-22.3%
TOTAL, REVENUES			2,072,976.00	1,808,813.00	3,881,789.00	2,100,409.00	1,556,292.00	3,656,701.00	-5.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	219,225.00	260,698.00	479,923.00	200,362.00	265,830.00	466,192.00	-2.9%
Certificated Pupil Support Salaries		1200	4,000.00	26,437.00	30,437.00	0.00	27,500.00	27,500.00	-9.6%
Certificated Supervisors' and Administrators' Salaries		1300	164,204.00	81,312.00	245,516.00	163,140.00	82,939.00	246,079.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			387,429.00	368,447.00	755,876.00	363,502.00	376,269.00	739,771.00	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	26,898.00	159,636.00	186,534.00	17,741.00	142,271.00	160,012.00	-14.2%
Classified Support Salaries		2200	92,409.00	48,000.00	140,409.00	86,389.00	50,432.00	136,821.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	155,217.00	0.00	155,217.00	170,678.00	0.00	170,678.00	10.0%
Clerical, Technical and Office Salaries		2400	280,966.00	0.00	280,966.00	229,828.00	0.00	229,828.00	-18.2%
Other Classified Salaries		2900	0.00	17,660.00	17,660.00	0.00	5,712.00	5,712.00	-67.7%
TOTAL, CLASSIFIED SALARIES			555,490.00	225,296.00	780,786.00	504,636.00	198,415.00	703,051.00	-10.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	72,050.00	129,058.00	201,108.00	69,429.00	127,724.00	197,153.00	-2.0%

Description	Resource Codes	Object Codes	2024- 25Estimated Actuals			2025- 26Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	134,853.00	48,670.00	183,523.00	131,798.00	45,439.00	177,237.00	-3.4%
OASDI/Medicare/Alternative		3301-3302	46,126.00	21,207.00	67,333.00	41,937.00	18,766.00	60,703.00	-9.8%
Health and Welfare Benefits		3401-3402	162,752.00	123,154.00	285,906.00	157,694.00	127,663.00	285,357.00	-0.2%
Unemployment Insurance		3501-3502	471.00	294.00	765.00	435.00	286.00	721.00	-5.8%
Workers' Compensation		3601-3602	33,372.00	20,914.00	54,286.00	30,149.00	20,096.00	50,245.00	-7.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			449,624.00	343,297.00	792,921.00	431,442.00	339,974.00	771,416.00	-2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	9,825.00	9,825.00	0.00	9,388.00	9,388.00	-4.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,030.00	130,675.00	147,705.00	20,600.00	124,093.00	144,693.00	-2.0%
Noncapitalized Equipment		4400	7,316.00	43,329.00	50,645.00	7,316.00	31,119.00	38,435.00	-24.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,346.00	183,829.00	208,175.00	27,916.00	164,600.00	192,516.00	-7.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	121,560.00	121,560.00	0.00	153,129.00	153,129.00	26.0%
Travel and Conferences		5200	18,858.00	50,376.00	69,234.00	19,058.00	34,634.00	53,692.00	-22.4%
Dues and Memberships		5300	33,649.00	4,157.00	37,806.00	33,649.00	4,157.00	37,806.00	0.0%
Insurance		5400 - 5450	0.00	25,000.00	25,000.00	0.00	25,500.00	25,500.00	2.0%
Operations and Housekeeping Services		5500	1,400.00	15,000.00	16,400.00	1,400.00	24,000.00	25,400.00	54.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,000.00	2,500.00	1,500.00	2,000.00	3,500.00	40.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	393,317.00	377,683.00	771,000.00	393,317.00	431,110.00	824,427.00	6.9%
Communications		5900	14,600.00	1,000.00	15,600.00	14,600.00	1,000.00	15,600.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			463,324.00	595,776.00	1,059,100.00	463,524.00	675,530.00	1,139,054.00	7.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	25,000.00	25,000.00	475,000.00	280,000.00	755,000.00	2,920.0%

Description	Resource Codes	Object Codes	2024- 25Estimated Actuals			2025- 26Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	41,191.00	61,191.00	20,000.00	0.00	20,000.00	-67.3%
Equipment Replacement		6500	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	66,191.00	101,191.00	510,000.00	280,000.00	790,000.00	680.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025- 26Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(145,864.00)	145,864.00	0.00	(107,515.00)	107,514.00	(1.00)	New
Transfers of Indirect Costs - Interfund		7350	(20,146.00)	0.00	(20,146.00)	(17,214.00)	0.00	(17,214.00)	-14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(166,010.00)	145,864.00	(20,146.00)	(124,729.00)	107,514.00	(17,215.00)	-14.5%
TOTAL, EXPENDITURES			1,749,203.00	1,928,700.00	3,677,903.00	2,176,291.00	2,142,302.00	4,318,593.00	17.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	46,000.00	0.00	46,000.00	70,000.00	0.00	70,000.00	52.2%
(a) TOTAL, INTERFUND TRANSFERS IN			46,000.00	0.00	46,000.00	70,000.00	0.00	70,000.00	52.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024- 25Estimated Actuals			2025- 26Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	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	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			46,000.00	0.00	46,000.00	70,000.00	0.00	70,000.00	52.2%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	1,680,626.00	0.00	1,680,626.00	1,712,134.00	0.00	1,712,134.00	1.9%
2) Federal Revenue		8100-8299	0.00	184,857.00	184,857.00	0.00	185,032.00	185,032.00	0.1%
3) Other State Revenue		8300-8599	4,691.00	968,342.00	973,033.00	3,616.00	945,232.00	948,848.00	-2.5%
4) Other Local Revenue		8600-8799	387,659.00	655,614.00	1,043,273.00	384,659.00	426,028.00	810,687.00	-22.3%
5) TOTAL, REVENUES			2,072,976.00	1,808,813.00	3,881,789.00	2,100,409.00	1,556,292.00	3,656,701.00	-5.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	368,642.00	997,867.00	1,366,509.00	341,041.00	956,740.00	1,297,781.00	-5.0%
2) Instruction - Related Services	2000-2999		204,534.00	252,696.00	457,230.00	194,568.00	216,822.00	411,390.00	-10.0%
3) Pupil Services	3000-3999		147,908.00	290,228.00	438,136.00	164,794.00	343,232.00	508,026.00	16.0%
4) Ancillary Services	4000-4999		0.00	36,455.00	36,455.00	0.00	43,487.00	43,487.00	19.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		995,119.00	268,704.00	1,263,823.00	967,888.00	233,771.00	1,201,659.00	-4.9%
8) Plant Services	8000-8999		33,000.00	82,750.00	115,750.00	508,000.00	348,250.00	856,250.00	639.7%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES				1,749,203.00	1,928,700.00	3,677,903.00	2,176,291.00	2,142,302.00	4,318,593.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			323,773.00	(119,887.00)	203,886.00	(75,882.00)	(586,010.00)	(661,892.00)	-424.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		46,000.00	0.00	46,000.00	70,000.00	0.00	70,000.00	52.2%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,000.00	0.00	46,000.00	70,000.00	0.00	70,000.00	52.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			369,773.00	(119,887.00)	249,886.00	(5,882.00)	(586,010.00)	(591,892.00)	-336.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		5,092,607.00	1,027,291.00	6,119,898.00	5,462,380.00	907,404.00	6,369,784.00	4.1%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,092,607.00	1,027,291.00	6,119,898.00	5,462,380.00	907,404.00	6,369,784.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,092,607.00	1,027,291.00	6,119,898.00	5,462,380.00	907,404.00	6,369,784.00	4.1%
2) Ending Balance, June 30 (E + F1e)			5,462,380.00	907,404.00	6,369,784.00	5,456,498.00	321,394.00	5,777,892.00	-9.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	600.00	0.00	600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	907,840.00	907,840.00	0.00	441,949.00	441,949.00	-51.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	494,474.00	0.00	494,474.00	583,010.00	0.00	583,010.00	17.9%
Unassigned/Unappropriated Amount		9790	4,967,306.00	(436.00)	4,966,870.00	4,872,888.00	(120,555.00)	4,752,333.00	-4.3%

Resource	Description	2024-25		2025-26
		Estimated	Actuals	Budget
6500	Special Education		173,465.00	35,434.00
9010	Other Restricted Local		734,375.00	406,515.00
Total, Restricted Balance			907,840.00	441,949.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	460,903.00	460,903.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	8,000.00	-11.1%
5) TOTAL, REVENUES			469,903.00	468,903.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	182,483.00	163,429.00	-10.4%
2) Classified Salaries		2000-2999	56,351.00	48,468.00	-14.0%
3) Employee Benefits		3000-3999	93,415.00	97,028.00	3.9%
4) Books and Supplies		4000-4999	30,232.00	21,162.00	-30.0%
5) Services and Other Operating Expenditures		5000-5999	53,740.00	39,198.00	-27.1%
6) Capital Outlay		6000-6999	68,806.00	4,700.00	-93.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,146.00	17,214.00	-14.6%
9) TOTAL, EXPENDITURES			505,183.00	391,199.00	-22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,280.00)	77,704.00	-320.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,280.00)	77,704.00	-320.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,335.00	18,055.00	-66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,335.00	18,055.00	-66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,335.00	18,055.00	-66.1%
2) Ending Balance, June 30 (E + F1e)			18,055.00	95,759.00	430.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,075.00	97,007.00	436.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(20.00)	(1,248.00)	6,140.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,615.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,615.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,613.98		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	301,332.00	301,332.00	0.0%
All Other State Revenue	All Other	8590	159,571.00	159,571.00	0.0%
TOTAL, OTHER STATE REVENUE			460,903.00	460,903.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,000.00	8,000.00	-11.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	8,000.00	-11.1%
TOTAL, REVENUES			469,903.00	468,903.00	-0.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	64,522.00	43,100.00	-33.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	117,971.00	120,329.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			182,493.00	163,429.00	-10.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	104.00	0.00	-100.0%
Classified Support Salaries		2200	6,304.00	15,078.00	139.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	49,943.00	33,390.00	-33.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,351.00	48,468.00	-14.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	34,204.00	30,475.00	-10.9%
PERS		3201-3202	15,215.00	8,952.00	-41.2%
OASDI/Medicare/Alternative		3301-3302	8,393.00	7,889.00	-6.0%
Health and Welfare Benefits		3401-3402	26,602.00	41,895.00	57.5%
Unemployment Insurance		3501-3502	123.00	107.00	-13.0%
Workers' Compensation		3601-3602	8,878.00	7,710.00	-13.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			93,415.00	97,028.00	3.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,412.00	18,808.00	-19.7%
Noncapitalized Equipment		4400	6,820.00	2,354.00	-65.5%
TOTAL, BOOKS AND SUPPLIES			30,232.00	21,162.00	-30.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,404.00	5,500.00	-25.7%
Dues and Memberships		5300	1,600.00	1,600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	8,000.00	-20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200.00	1,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,388.00	19,750.00	-35.0%
Communications		5900	3,148.00	3,148.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,740.00	39,198.00	-27.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	68,806.00	4,700.00	-93.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,806.00	4,700.00	-93.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	20,146.00	17,214.00	-14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,146.00	17,214.00	-14.6%
TOTAL, EXPENDITURES			505,183.00	391,199.00	-22.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	460,903.00	460,903.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	8,000.00	-11.1%
5) TOTAL, REVENUES			469,903.00	468,903.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		144,718.00	95,999.00	-33.7%
2) Instruction - Related Services	2000-2999		251,583.00	247,286.00	-1.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,146.00	17,214.00	-14.6%
8) Plant Services	8000-8999		88,736.00	30,700.00	-65.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			505,183.00	391,199.00	-22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(35,280.00)	77,704.00	-320.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,280.00)	77,704.00	-320.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,335.00	18,055.00	-66.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,335.00	18,055.00	-66.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,335.00	18,055.00	-66.1%
2) Ending Balance, June 30 (E + F1e)			18,055.00	95,759.00	430.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,075.00	97,007.00	436.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(20.00)	(1,248.00)	6,140.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	18,075.00	97,007.00
Total, Restricted Balance		18,075.00	97,007.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	146,000.00	270,000.00	84.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			146,000.00	270,000.00	84.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,000.00	200,000.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	200,000.00	100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,000.00	70,000.00	52.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	70,000.00	52.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(70,000.00)	52.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	46,000.00	70,000.00	52.2%
Pass-Through Revenues from					
Federal Sources		8287	100,000.00	200,000.00	100.0%
TOTAL, FEDERAL REVENUE			146,000.00	270,000.00	84.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			146,000.00	270,000.00	84.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	100,000.00	200,000.00	100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,000.00	200,000.00	100.0%
TOTAL, EXPENDITURES			100,000.00	200,000.00	100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	46,000.00	70,000.00	52.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	70,000.00	52.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	146,000.00	270,000.00	84.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			146,000.00	270,000.00	84.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	100,000.00	200,000.00	100.0%
10) TOTAL, EXPENDITURES			100,000.00	200,000.00	100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,000.00	70,000.00	52.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	70,000.00	52.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(70,000.00)	52.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.01	1.01	1.01	1.01	1.01	1.01
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	16.34	16.34	16.34	16.34	16.34	16.34
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	17.35	17.35	17.35	17.35	17.35	17.35
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	17.35	17.35	17.35	17.35	17.35	17.35
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	372.46	372.46	372.46	372.46	372.46	372.46
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,677,903.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	409,914.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	101,191.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	334,822.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	204,795.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				640,808.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,627,181.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		2,135,096.72		0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		2,135,096.72		0.00
B. Required effort (Line A.2 times 90%)		1,921,587.05		0.00
C. Current year expenditures (Line I.E and Line II.B)		2,627,181.00		0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

46 10462 0000000
Form L
G8BGURCYH5(2025-26)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		7,953.00	7,953.00
2. State Lottery Revenue	8560	3,346.00		1,436.00	4,782.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		3,346.00	0.00	9,389.00	12,735.00
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	3,346.00		9,825.00	13,171.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,346.00	0.00	9,825.00	13,171.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)					
	979Z	0.00	0.00	(436.00)	(436.00)
D. COMMENTS:					
Amount recorded is for purchased instructional materials.					

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

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

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 10462 0000000
Form SIAA
G8BGURCYH5(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(20,146.00)				
Other Sources/Uses Detail					46,000.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	20,146.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 10462 0000000
Form SIAA
G8BGURCYH5(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 10462 0000000
Form SIAA
G8BGURCYH5(2025-26)

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				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	20,146.00	(20,146.00)	46,000.00	46,000.00	0.00	0.00

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 10462 0000000
Form SIAB
G8BGURCYH5(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(17,214.00)				
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	17,214.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	70,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 10462 0000000
Form SIAB
G8BGURCYH5(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 10462 0000000
Form SIAB
G8BGURCYH5(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	17,214.00	(17,214.00)	70,000.00	70,000.00		

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**
A. **STANDARD:** Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over
County Office ADA (Form A, Estimated Funded ADA column, Line B5):	372
County Office County Operations Grant ADA Standard Percentage Level:	3.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	364.87		100.00%	Not Met
Second Prior Year (2023-24)	372.01		100.00%	Not Met
First Prior Year (2024-25)	372.46	372.46	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

- 1a. **STANDARD MET** - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.
Explanation:
(required if NOT met)
- 1b. **STANDARD NOT MET** - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.
Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

- B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	.01	14.39		0.00
Second Prior Year (2023-24)	0.00	14.11		0.00
First Prior Year (2024-25)	0.00	17.35	372.46	0.00
Historical Average:	0.00	15.28	124.15	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2025-26)				
(historical average plus 2%):	0.00	15.59	126.64	0.00
1st Subsequent Year (2026-27)				
(historical average plus 4%):	0.00	15.89	129.12	0.00
2nd Subsequent Year (2027-28)				
(historical average plus 6%):	0.00	16.20	131.60	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	0.00	17.35	372.46	0.00
1st Subsequent Year (2026-27)	0.00	17.35	372.46	0.00
2nd Subsequent Year (2027-28)	0.00	17.35	372.46	0.00
Status:	Met	Not Met	Not Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:

(required if NOT met)

SACS system error.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue
Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section 1-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target
Hold Harmless
Status: At Target

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	1,276,477.00	1,305,836.00	1,345,271.00	1,391,280.00
a2.	Alternative Education Grant	0.00	0.00	0.00	0.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	1,680,385.00	1,712,134.00	1,754,779.00	1,804,533.00
d.	Total LCFF (Sum of a or b, and c)	2,956,862.00	3,017,970.00	3,100,050.00	3,195,813.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	372.46	372.46	372.46	372.46
b.	Prior Year ADA (Funded)		372.46	372.46	372.46
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	1,276,477.00	1,305,836.00	1,345,271.00
b1.	COLA percentage	2.3%	3.2%	3.4%
b2.	COLA amount (proxy for purposes of this criterion)	29,358.97	41,786.75	46,008.27
c.	Total Change (Step 2b2)	29,358.97	41,786.75	46,008.27
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.30%	3.20%	3.42%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	2.30%	3.20%	3.42%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	43.27%	43.40%	43.53%
c.	Weighted Percent change (Step 3a x Step 3b)	1.00%	1.39%	1.49%

III. Alternative Education Grant

Step 1 - Change in Population

Prior Year (2024-25) Budget Year (2025-26) 1st Subsequent Year (2026-27) 2nd Subsequent Year (2027-28)

a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	0.00	0.00	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	0.00	0.00	0.00
b1.	COLA percentage (Section II-Step 2b1)	2.30%	3.20%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

Prior Year (2024-25) Budget Year (2025-26) 1st Subsequent Year (2026-27) 2nd Subsequent Year (2027-28)

a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	1,680,385.00	1,712,134.00	1,754,779.00
b1.	COLA percentage	0.00%	0.00%	
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	56.73%	56.60%	56.47%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Total weighted percent change (Step 3c in sections II, III and IV)	1.00%	1.39%	1.49%
LCFF Revenue Standard (line V-a, plus/minus 1%):	0% to 2.00%	0.39% to 2.39%	0.49% to 2.49%

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	77,420.00	77,420.00	77,420.00	77,420.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):	N/A	N/A	N/A	N/A

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,680,385.00	1,712,134.00	1,754,779.00	1,804,533.00
County Office's Projected Change in LCFF Revenue:		1.89%	2.49%	2.84%
Standard:		0% to 2.00%	0.39% to 2.39%	0.49% to 2.49%
Status:		Met	Not Met	Not Met

2D. Comparison of County Office LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	COLA is greater than the standard amounts.
--------------------------------------	--

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	1.89%	2.49%	2.84%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-3.11% to 6.89%	-2.51% to 7.49%	-2.16% to 7.84%

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	2,329,583.00		
Budget Year (2025-26)	2,214,238.00	(4.95%)	Not Met
1st Subsequent Year (2026-27)	2,268,230.00	2.44%	Met
2nd Subsequent Year (2027-28)	2,325,087.00	2.51%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Prior year settlement included a one-time off-schedule payment.

4. 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	1.89%	2.49%	2.84%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.11% to 11.89%	-7.51% to 12.49%	-7.16% to 12.84%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.11% to 6.89%	-2.51% to 7.49%	-2.16% to 7.84%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2024-25)	184,857.00		
Budget Year (2025-26)	185,032.00	0.09%	No
1st Subsequent Year (2026-27)	185,032.00	0.00%	No
2nd Subsequent Year (2027-28)	185,032.00	0.00%	No

Explanation:

(required if Yes)

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

First Prior Year (2024-25)	973,033.00		
Budget Year (2025-26)	948,848.00	-2.49%	No
1st Subsequent Year (2026-27)	948,848.00	0.00%	No
2nd Subsequent Year (2027-28)	948,848.00	0.00%	No

Explanation:

(required if Yes)

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

First Prior Year (2024-25)	1,043,273.00		
Budget Year (2025-26)	810,687.00	-22.29%	Yes
1st Subsequent Year (2026-27)	899,759.00	10.99%	Yes
2nd Subsequent Year (2027-28)	899,759.00	0.00%	No

Explanation:

(required if Yes)

Local mental health grants are declining/ending.

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

First Prior Year (2024-25)	208,175.00		
Budget Year (2025-26)	192,516.00	-7.52%	Yes
1st Subsequent Year (2026-27)	145,000.00	-24.68%	Yes
2nd Subsequent Year (2027-28)	135,000.00	-6.90%	Yes

Explanation:

(required if Yes)

Declining/ending grants.

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

First Prior Year (2024-25)	1,059,100.00		
Budget Year (2025-26)	1,139,054.00	7.55%	Yes
1st Subsequent Year (2026-27)	850,000.00	-25.38%	Yes
2nd Subsequent Year (2027-28)	820,000.00	-3.53%	Yes

Explanation:

(required if Yes)

Declining/ending grants.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Percent Change		Status
	Amount	Over Previous Year	

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2024-25)	2,201,163.00		
Budget Year (2025-26)	1,944,567.00	-11.66%	Not Met
1st Subsequent Year (2026-27)	2,033,639.00	4.58%	Met
2nd Subsequent Year (2027-28)	2,033,639.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2024-25)	1,267,275.00		
Budget Year (2025-26)	1,331,570.00	5.07%	Met
1st Subsequent Year (2026-27)	995,000.00	-25.28%	Not Met
2nd Subsequent Year (2027-28)	955,000.00	-4.02%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:
Other State Revenue
(linked from 4B
if NOT met)

Explanation:
Other Local Revenue
(linked from 4B
if NOT met)

Local mental health grants are declining/ending.

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:
Books and Supplies
(linked from 4B
if NOT met)

Declining/ending grants.

Explanation:
Services and Other Exps
(linked from 4B
if NOT met)

Declining/ending grants.

5. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	2,176,291.00	65,288.73	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

Explanation: (required if NOT met and Other is marked)	<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/>	Other (explanation must be provided)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	325,000.00	372,000.00	494,474.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,734,625.89	4,550,943.85	4,967,306.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(436.00)
e. Available Reserves (Lines 1a through 1d)	6,059,625.89	4,922,943.85	5,461,344.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,401,178.35	2,755,069.04	3,677,903.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,401,178.35	2,755,069.04	3,677,903.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	252.40%	178.70%	148.50%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	84.10%	59.60%	49.50%

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education 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.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	1,329,253.25	1,194,183.79	N/A	Met
Second Prior Year (2023-24)	390,806.64	1,663,877.52	N/A	Met
First Prior Year (2024-25)	369,773.00	1,749,203.00	N/A	Met
Budget Year (2025-26) (Information only)	(5,882.00)	2,176,291.00		

6C. Comparison of County Office Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. **CRITERION: Fund and Cash Balances**

- A. **STANDARD:** Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,735,999
1.3%	\$7,736,000	to \$19,343,999
1.0%	\$19,344,000	to \$87,045,000
0.7%	\$87,045,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

4,318,593.00

County Office's Fund Balance Standard Percentage Level:

1.70%

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	0.00		

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2022-23)	3,592,074.00	4,793,766.64	N/A	Met
Second Prior Year (2023-24)	5,155,435.00	4,701,800.56	8.8%	Not Met
First Prior Year (2024-25)	6,937,605.00	5,092,607.00	26.6%	Not Met
Budget Year (2025-26) (Information only)	5,462,380.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted county school service fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

There were accounting issues in books in the previous years.

- B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office'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	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
Status		
Current Year (2025-26)	5,485,350.92	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$88,000 (greater of)	0	to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000	to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000	to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001	and over

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	4,318,593.00	3,296,016.00	3,309,873.00
County Office's Reserve Standard Percentage Level:	5.00%	5.00%	5.00%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	4,318,593.00	3,296,016.00	3,309,873.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	4,318,593.00	3,296,016.00	3,309,873.00
4. Reserve Standard Percentage Level	5.00%	5.00%	5.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	215,929.65	164,800.80	165,493.65
6. Reserve Standard - by Amount (From percentage level chart above)	88,000.00	88,000.00	88,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	215,929.65	164,800.80	165,493.65

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	583,010.00	444,962.00	446,833.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,872,888.00	5,647,440.00	6,273,947.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(120,555.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	5,335,343.00	6,092,402.00	6,720,780.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	123.54%	184.84%	203.05%
County Office's Reserve Standard (Section 8A, Line 7):	215,929.65	164,800.80	165,493.65
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget 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 county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) 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 county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget 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 county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20, 000 to +\$20, 000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	46,000.00			
Budget Year (2025-26)	70,000.00	24,000.00	52.2%	Not Met
1st Subsequent Year (2026-27)	70,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	70,000.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

Yes

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

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

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

- 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

increase in forest-reserve revenue.

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1d. YES - Capital projects exist that may impact the county school service fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the county school service fund.

Project Information:

(required if YES)

A new COE administration double portable building is being placed in Loyaltan. Estimated completion is Aug 2025, a \$475,000 original project budget funded from unrestricted funds.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget 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. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list 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 Criterion 57A.

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

Other Long-term Commitments (do not include OPEB):

TOTAL:				0

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

S6B. Comparison of County Office'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 budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase
in total annual payments)

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.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2	For the county office's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No
	c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:	

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	
		Self-Insurance Fund Government Fund
		0 0

4.	OPEB Liabilities	
	a. Total OPEB liability	72,251.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	72,251.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	7,411.00	7,411.00	7,411.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	21,115.00	21,115.00	21,115.00
d. Number of retirees receiving OPEB benefits	1.00	1.00	1.00

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

- 1

Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

No
- 2

Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, upon settlement with certificated or classified staff:

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	7.81	7.81	7.81	7.81

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget 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			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	14	14	14	14

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget 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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. Amount included for any tentative salary schedule increases

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	3.9	3.9	3.9	3.9

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget 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

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

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

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

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

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 24, 2025

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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 A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent 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 county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business 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)

End of County Office Budget Criteria and Standards Review

Sierra-Plumas Joint Unified School District



Adopted Budget 2025/26

June 24, 2025
Sean Snider/Superintendent

Sierra-Plumas Joint Unified School District

2025-2026 Adopted Budget

Presented June 24, 2025

Sierra-Plumas Joint Unified School District (SPJUSD) is required by law to adopt a budget each year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2025/26 budget and two subsequent years.

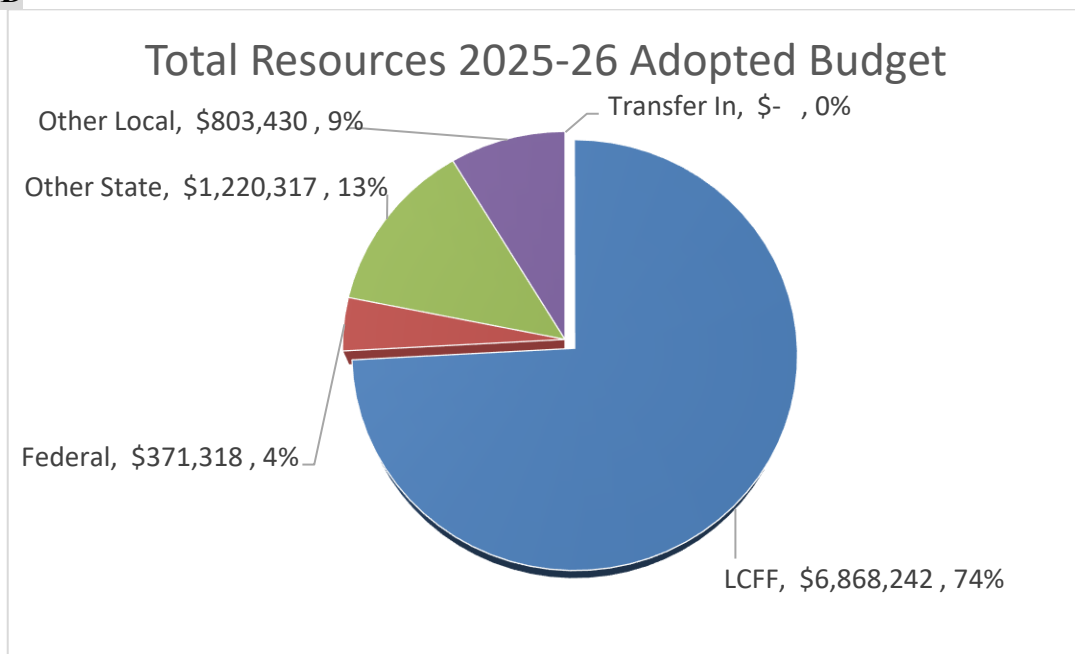


The following narrative provides the major assumption used in the preparation of the District's 2025-2026 June Adopted Budget. Keep in mind that a budget and multi-year projection are just that-projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

Student Attendance/Enrollment

Attendance:	2019/20 P2	2020/21 P2	2021/22 P2	2022/23 P2	2023/24 P2	2024/25 P2	2025/26 Projected
Downieville Elementary	29.86	29.86	24.19	27.43	24.19	27.43	27.43
Downieville Jr. High	6.65	6.65	5.43	1.87	5.43	1.87	1.87
Downieville Sr. High	20.53	20.53	12.61	9.99	12.61	9.99	9.99
Loyalton Elementary	186.47	186.47	169.32	163.04	169.32	163.04	163.04
Loyalton Middle (LHS 7-8)	56.98	56.98	58.83	55.20	58.83	55.20	55.20
Loyalton High	108.32	108.32	93.67	89.08	93.67	89.08	89.08
Sierra Pass – Continuation	0.49	0.49	6.05	4.59	6.05	4.59	4.59
District Total	409.30	409.30	370.1	351.2	357.9	378.46	378.46
	20.43	20.43	14.96	13.67	14.11	17.35	17.35
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	432	395	394	400	403	414	416

GENERAL FUND

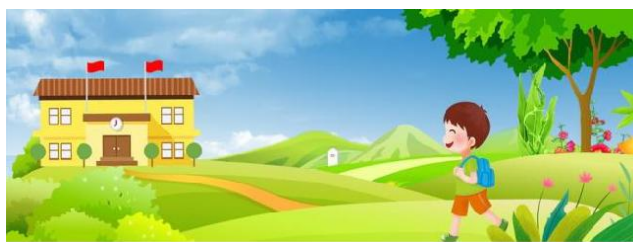


Revenue Comparison Chart

Description	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Estimated Actuals	2025-2026 Adopted Budget
LCFF	\$6,515,753	\$5,049,959	\$6,947,190	\$6,559,377	\$6,868,242
Federal	651,202	713,218	1,248,463	380,725	380,318
Other State	849,329	1,928,133	989,394	1,980,308	1,220,317
Local	182,674	627,938	649,275	349,827	803,430
Transfer in	0	0	0	0	0
Other Sources	0	0	0	0	0
Total	\$8,198,958	\$8,319,248	\$9,834,322	\$9,270,237	\$9,263,307

Revenue Changes

- Decrease in "Other State" is a result of one-time grants (Golden State Pathway grant in the amount of \$433,491 and Middle College Early College grant in the amount of \$225,000) being received in 2024-2025, so they are not recorded as revenue again in 2025-2026.
- Increase in "Local" revenue for 2025-2026 is due to additional Mental Health Student Services Act (MHSSA) funding, to help cover the Wellness Center building.



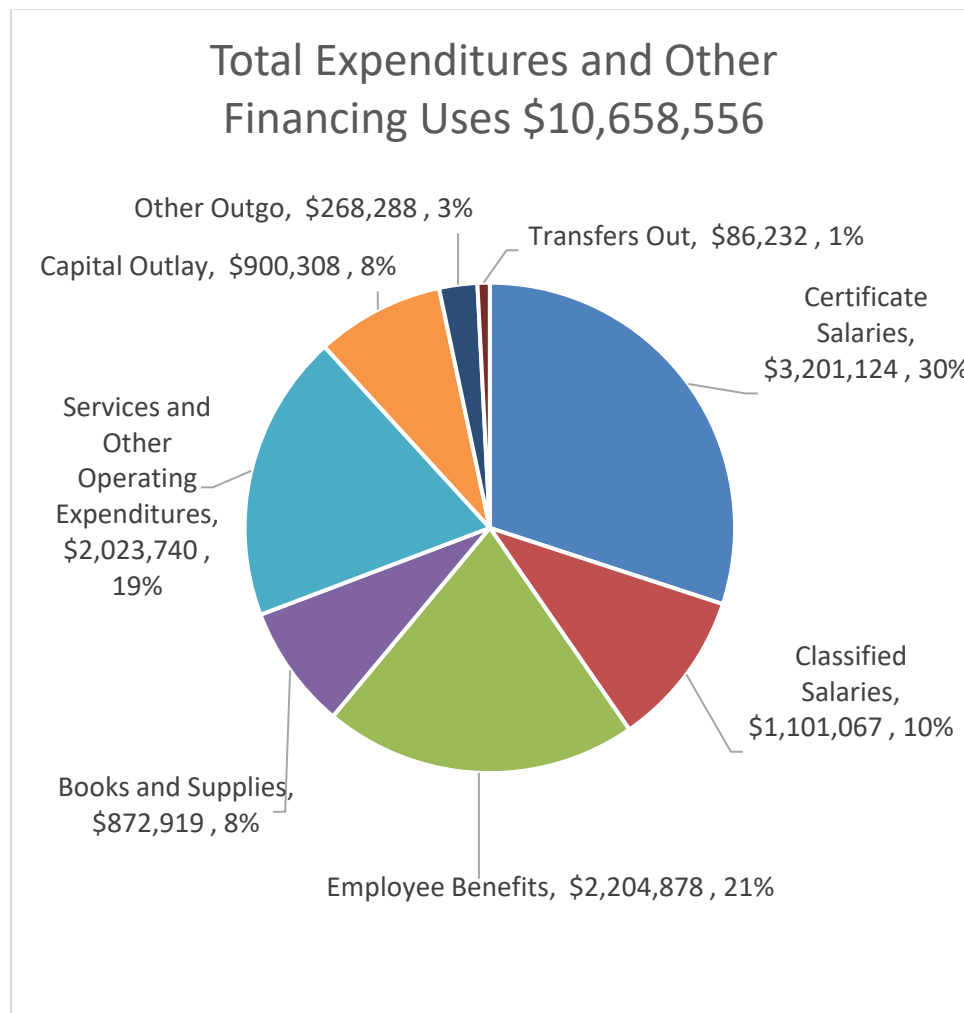
General Fund Expenditures and Financing Uses:

Expenditures:

Description	2021-2022 Actuals	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Estimated Actuals	2025-2026 Adopted Budget
Certificated	2,160,863	2,480,098	2,918,211	2,763,049	3,201,124
Classified	796,917	889,219	958,512	905,177	1,101,067
Benefits	1,628,729	1,971,679	1,959,552	1,895,352	2,204,878
Books & Supplies	396,366	542,466	416,686	567,041	872,919
Services & Operating	1,441,129	1,815,305	2,037,124	2,060,253	2,023,740
Capital Outlay	87,056	106,593	334,544	705,493	900,308
Other Outgo	71,977	106,554	111,430	299,857	268,288
Transfer-Out	73,435	791,958	308,858	2,070,411	86,232
Total	\$6,656,472	\$8,703,872	\$9,044,917	11,262,633	10,658,556

Expenditure Changes

- The increase in Certificated Salaries is due to the addition of temporary grant-funded positions from the Golden State Pathways Grant (\$250,000), the North State Together [Sierra Strong] Grant (\$76,439), and the Middle College Early College Grant (\$60,000), as well as the remaining 2% salary increase from recent negotiations.
- The increase in the Books and Supplies budget is primarily due to one-time expenses funded by several grants, including \$157,221 from the Golden State Pathway Grant, \$105,000 from the Art, Music, and Instructional Materials Discretionary Block Grant, \$70,689 from the North State Together [Sierra Strong] Grant, and \$21,192 from the Middle College Early College Grant.
- The increase in Capital Outlay is due to one-time expenditures supported by the North State Together Grant and MHSSA Grant, totaling \$477,638.





Education Protection Account (EPA) 2025-26 Spending Plan

Estimated Beginning Balance	\$ 962
Estimated EPA Revenue	\$ 393,003
EPA Expenditures:	
Certificated Salaries and Benefits	\$ 110,436
Books and Supplies	\$ 1,100
Capital Outlay	\$ 196,197
Transfers Out	\$ 86,232
Balance	\$ -0-

Net Increase (Decrease) in Fund Balance and Ending Fund Balance

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2020-21 Actuals	381,605	3,774,343
2021-22 Actuals	1,583,886	5,358,229
2022-23 Actuals	381,605	3,774,343
2023-24 Actuals	1,583,886	5,358,228
2024-25 Estimated Actuals	(1,996,396)	3,708,722
2025-26 Adopted Budget	(1,395,249)	2,112,479
2026-27 Projected	201,195	2,313,674
2027-28 Projected	340,364	2,654,038

The primary cause of the fund balance decrease in 2024–2025 is the \$2,000,000 transfer to Fund 40 and the purchase of two new buses. In 2025–2026, the decrease is mainly due to planned spending from one-time funding sources, including the UPK Planning Grant, Golden State Pathway Grant, Art, Music, and Instructional Materials Discretionary Block Grant, MHSSA Grant and the North State Together [Sierra Strong] Grant.

Multi-Year

<i>Planning Factor</i>	2025-26	2026-27	2027-28	2028-29
COLA	2.30%	3.02%	3.42%	3.31%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.81%	26.90%	27.80%	27.40%
Lottery - unrestricted per ADA*	\$191	\$191	\$191	\$191
Lottery - Prop 20 per ADA*	\$82	\$82	\$82	\$82
Minimum Proportionality Percentage (MPP)	6.08%	5.88%	5.88%	5.88%
Supplemental Funds	\$362,308	\$344,762	\$356,234	\$368,304
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536



Other Comments

- Positive general fund cash flow for fiscal year 2025-2026 with a projected ending cash balance of \$3,677,682.
- The Board's required reserve of 12.5%, \$1,158,320, is met in the current budget year, 2025–26, as well as in the first and second out years, 2026–27 and 2027–28.
- Health Care premium increases projected to be 16.9% for members.

Personnel	FTE
Certificated	26.00
Administration	4.00
Classified	<u>22.90</u>
Total FTE:	52.90

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 109 Beckwith Rd Loyalton CA 96118

Date: 6/6/2025

Adoption Date: 6/24/2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: 130 School St. Downieville CA 95936

Date: 6/10/2025

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Randy Jones

Title: CBO

Telephone: 530-993-1660

E-mail: rjones@spjUSD.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X

**Budget, July 1
FINANCIAL REPORTS
2025-26 Budget
School District Certification**

46 70177 000000
Form CB
G8BCR1PBBB(2025-26)

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three 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	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X X X X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/24/2025
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

☒ This school district is not self-insured for workers' compensation claims.

Signed

Date of Meeting: 6/24/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: Randy Jones

Title: CBO

Telephone: 530-993-1660 x120

E-mail: rjones@spjUSD.org

G = General Ledger Data; S = Supplemental Data

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

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,072,931.00	5,289,932.00	5,194,741.00	4,543,818.00	4,307,970.00	3,687,326.00	3,547,863.00	5,117,478.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		149,694.00	149,694.00	269,449.00	269,449.00	269,449.00	269,449.00	269,449.00	269,449.00
Property Taxes	8020- 8079								1,937,183.00	
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299			730.00	6,737.00	2,438.00	26,569.00	15,042.00	61,512.00	
Other State Revenue	8300- 8599		82,612.00	23,015.00	148,020.00	210,421.00		12,399.00	42,004.00	354,916.00
Other Local Revenue	8600- 8799		149,100.00	12,567.00	64,363.00	24,834.00	26,748.00	307,208.00	42,452.00	36,114.00
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			381,406.00	186,006.00	488,569.00	507,142.00	322,766.00	604,098.00	2,352,600.00	660,479.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		62,708.00	67,503.00	307,091.00	307,091.00	307,091.00	307,091.00	307,091.00	307,091.00
Classified Salaries	2000- 2999		39,165.00	64,425.00	99,748.00	99,748.00	99,748.00	99,748.00	99,748.00	99,748.00
Employee Benefits	3000- 3999		47,163.00	64,424.00	209,329.00	209,329.00	209,329.00	209,329.00	209,329.00	209,329.00
Books and Supplies	4000- 4999			46,887.00	106,722.00	60,160.00	53,058.00	32,556.00	10,917.00	24,531.00
Services	5000- 5999		15,369.00	37,958.00	416,602.00	66,662.00	137,328.00	94,837.00	134,247.00	75,927.00
Capital Outlay	6000- 6999						136,856.00		21,653.00	97,226.00
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			164,405.00	281,197.00	1,139,492.00	742,990.00	943,410.00	743,561.00	782,985.00	813,852.00
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
<u>Nonoperating</u>										
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)			217,001.00	(95,191.00)	(650,923.00)	(235,848.00)	(620,644.00)	(139,463.00)	1,569,615.00	(153,373.00)
F. ENDING CASH (A + E)			5,289,932.00	5,194,741.00	4,543,818.00	4,307,970.00	3,687,326.00	3,547,863.00	5,117,478.00	4,964,105.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		4,964,105.00	4,574,376.00	3,834,345.00	5,328,550.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	269,449.00	269,449.00	269,449.00	269,448.00	0.00		2,993,877.00	2,993,877.00
Property Taxes	8020-8079			1,937,182.00				3,874,365.00	3,874,365.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	2,691.00	9,835.00		245,764.00			371,318.00	371,318.00
Other State Revenue	8300-8599	12,885.00	28,744.00	59,182.00	246,119.00			1,220,317.00	1,220,317.00
Other Local Revenue	8600-8799	74,190.00	149.00	26,961.00	38,744.00			803,430.00	803,430.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		359,215.00	308,177.00	2,292,774.00	800,075.00	0.00	0.00	9,263,307.00	9,263,307.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	307,091.00	307,091.00	307,091.00	307,094.00	0.00		3,201,124.00	3,201,124.00
Classified Salaries	2000-2999	99,748.00	99,748.00	99,748.00	99,745.00			1,101,067.00	1,101,067.00
Employee Benefits	3000-3999	209,329.00	209,329.00	209,329.00	209,330.00			2,204,878.00	2,204,878.00
Books and Supplies	4000-4999	17,048.00	43,918.00	53,184.00	423,938.00			872,919.00	872,919.00
Services	5000-5999	115,728.00	95,587.00	114,128.00	719,367.00			2,023,740.00	2,023,740.00
Capital Outlay	6000-6999		292,535.00	15,089.00	336,949.00			900,308.00	900,308.00
Other Outgo	7000-7499				268,288.00			268,288.00	268,288.00
Interfund Transfers Out	7600-7629				86,232.00			86,232.00	86,232.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		748,944.00	1,048,208.00	798,569.00	2,450,943.00	0.00	0.00	10,658,556.00	10,658,556.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
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	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
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	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(389,729.00)	(740,031.00)	1,494,205.00	(1,650,868.00)	0.00	0.00	(1,395,249.00)	(1,395,249.00)
F. ENDING CASH (A + E)		4,574,376.00	3,834,345.00	5,328,550.00	3,677,682.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,677,682.00	

Description	Object Codes	2025-26 Budget (Form 01) (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	6,868,242.00	-1.48%	6,766,694.00	3.41%	6,997,567.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	89,298.00	0.00%	89,298.00	0.00%	89,298.00
4. Other Local Revenues	8600-8799	321,827.00	-15.54%	271,827.00	0.00%	271,827.00
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	(155,731.00)	-90.37%	(15,000.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,323,636.00	-0.15%	7,312,819.00	3.36%	7,558,692.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,460,102.00		2,490,580.00
b. Step & Column Adjustment				30,478.00		30,844.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,460,102.00	1.24%	2,490,580.00	1.24%	2,521,424.00
2. Classified Salaries						
a. Base Salaries				990,634.00		1,015,400.00
b. Step & Column Adjustment				24,766.00		25,385.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	990,634.00	2.50%	1,015,400.00	2.50%	1,040,785.00
3. Employee Benefits	3000-3999	1,624,624.00	2.70%	1,668,422.00	1.50%	1,693,449.00
4. Books and Supplies	4000-4999	303,813.00	-11.13%	270,000.00	0.00%	270,000.00
5. Services and Other Operating Expenditures	5000-5999	1,549,501.00	9.71%	1,700,000.00	0.00%	1,700,000.00
6. Capital Outlay	6000-6999	269,197.00	-83.28%	45,000.00	0.00%	45,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(81,186.00)	-28.90%	(57,723.00)	0.00%	(57,723.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	86,232.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,471,205.00	-0.95%	7,399,967.00	1.10%	7,481,223.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(147,569.00)		(87,148.00)		77,469.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,119,938.00		1,972,369.00		1,885,221.00
2. Ending Fund Balance (Sum lines C and D1)		1,972,369.00		1,885,221.00		1,962,690.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,100.00		4,100.00		4,100.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	500,000.00		500,000.00		500,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,332,320.00		1,060,545.00		1,073,883.00
2. Unassigned/Unappropriated	9790	135,949.00		320,576.00		384,707.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,972,369.00		1,885,221.00		1,962,690.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,332,320.00		1,060,545.00		1,073,883.00
c. Unassigned/Unappropriated	9790	135,949.00		320,576.00		384,707.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,468,269.00		1,381,121.00		1,458,590.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (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	171,318.00	0.00%	171,318.00	0.00%	171,318.00
3. Other State Revenues	8300-8599	1,131,019.00	-15.84%	951,921.00	0.00%	951,921.00
4. Other Local Revenues	8600-8799	481,603.00	-58.71%	198,832.00	0.00%	198,832.00
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	155,731.00	-67.47%	50,665.00	0.00%	50,665.00
6. Total (Sum lines A1 thru A5c)		1,939,671.00	-29.23%	1,372,736.00	0.00%	1,372,736.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				741,022.00		351,385.00
b. Step & Column Adjustment				7,777.00		7,901.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(397,414.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	741,022.00	-52.58%	351,385.00	2.25%	359,286.00
2. Classified Salaries						
a. Base Salaries				110,433.00		81,603.00
b. Step & Column Adjustment				2,330.00		2,379.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(31,160.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	110,433.00	-26.11%	81,603.00	2.92%	83,982.00
3. Employee Benefits	3000-3999	580,254.00	-26.48%	426,585.00	1.67%	433,709.00
4. Books and Supplies	4000-4999	569,106.00	-80.76%	109,513.00	2.78%	112,557.00
5. Services and Other Operating Expenditures	5000-5999	474,239.00	-84.19%	75,000.00	6.67%	80,000.00
6. Capital Outlay	6000-6999	631,111.00	-97.62%	15,000.00	0.00%	15,000.00
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	81,186.00	-68.83%	25,307.00	0.00%	25,307.00
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 F below)						
11. Total (Sum lines B1 thru B10)		3,187,351.00	-65.98%	1,084,393.00	2.35%	1,109,841.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,247,680.00)		288,343.00		262,895.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,588,784.00		341,104.00		629,447.00
2. Ending Fund Balance (Sum lines C and D1)		341,104.00		629,447.00		892,342.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	391,968.00		629,447.00		892,342.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(50,864.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		341,104.00		629,447.00		892,342.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Staffing costs to be moved to unrestricted due to restricted revenue ending						

Description	Object Codes	2025-26 Budget (Form 01) (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	6,868,242.00	-1.48%	6,766,694.00	3.41%	6,997,567.00
2. Federal Revenues	8100-8299	371,318.00	0.00%	371,318.00	0.00%	371,318.00
3. Other State Revenues	8300-8599	1,220,317.00	-14.68%	1,041,219.00	0.00%	1,041,219.00
4. Other Local Revenues	8600-8799	803,430.00	-41.42%	470,659.00	0.00%	470,659.00
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%	35,665.00	42.06%	50,665.00
6. Total (Sum lines A1 thru A5c)		9,263,307.00	-6.24%	8,685,555.00	2.83%	8,931,428.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,201,124.00		2,841,965.00
b. Step & Column Adjustment				38,255.00		38,745.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(397,414.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,201,124.00	-11.22%	2,841,965.00	1.36%	2,880,710.00
2. Classified Salaries						
a. Base Salaries				1,101,067.00		1,097,003.00
b. Step & Column Adjustment				27,096.00		27,764.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(31,160.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,101,067.00	-0.37%	1,097,003.00	2.53%	1,124,767.00
3. Employee Benefits	3000-3999	2,204,878.00	-4.98%	2,095,007.00	1.53%	2,127,158.00
4. Books and Supplies	4000-4999	872,919.00	-56.52%	379,513.00	0.80%	382,557.00
5. Services and Other Operating Expenditures	5000-5999	2,023,740.00	-12.29%	1,775,000.00	0.28%	1,780,000.00
6. Capital Outlay	6000-6999	900,308.00	-93.34%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(32,416.00)	0.00%	(32,416.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	86,232.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,658,556.00	-20.40%	8,484,360.00	1.26%	8,591,064.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,395,249.00)		201,195.00		340,364.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,708,722.00		2,313,473.00		2,514,668.00
2. Ending Fund Balance (Sum lines C and D1)		2,313,473.00		2,514,668.00		2,855,032.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	4,100.00		4,100.00		4,100.00
b. Restricted	9740	391,968.00		629,447.00		892,342.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	500,000.00		500,000.00		500,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,332,320.00		1,060,545.00		1,073,883.00
2. Unassigned/Unappropriated	9790	85,085.00		320,576.00		384,707.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,313,473.00		2,514,668.00		2,855,032.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,332,320.00		1,060,545.00		1,073,883.00
c. Unassigned/Unappropriated	9790	135,949.00		320,576.00		384,707.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(50,864.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,417,405.00		1,381,121.00		1,458,590.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.30%		16.28%		16.98%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		378.46		378.46		378.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,658,556.00		8,484,360.00		8,591,064.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,658,556.00		8,484,360.00		8,591,064.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		426,342.24		339,374.40		343,642.56
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		426,342.24		339,374.40		343,642.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources 8010-8099			6,559,377.00	0.00	6,559,377.00	6,868,242.00	0.00	6,868,242.00	4.7%
2) Federal Revenue 8100-8299			200,000.00	180,725.00	380,725.00	200,000.00	171,318.00	371,318.00	-2.5%
3) Other State Revenue 8300-8599			89,298.00	1,891,010.00	1,980,308.00	89,298.00	1,131,019.00	1,220,317.00	-38.4%
4) Other Local Revenue 8600-8799			321,827.00	28,000.00	349,827.00	321,827.00	481,603.00	803,430.00	129.7%
5) TOTAL, REVENUES			7,170,502.00	2,099,735.00	9,270,237.00	7,479,367.00	1,783,940.00	9,263,307.00	-0.1%
B. EXPENDITURES									
1) Certificated Salaries 1000-1999			2,403,023.00	360,026.00	2,763,049.00	2,460,102.00	741,022.00	3,201,124.00	15.9%
2) Classified Salaries 2000-2999			826,176.00	79,001.00	905,177.00	990,634.00	110,433.00	1,101,067.00	21.6%
3) Employee Benefits 3000-3999			1,460,265.00	435,087.00	1,895,352.00	1,624,624.00	580,254.00	2,204,878.00	16.3%
4) Books and Supplies 4000-4999			273,553.00	293,488.00	567,041.00	303,813.00	569,106.00	872,919.00	53.9%
5) Services and Other Operating Expenditures 5000-5999			1,682,591.00	377,662.00	2,060,253.00	1,549,501.00	474,239.00	2,023,740.00	-1.8%
6) Capital Outlay 6000-6999			358,814.00	346,679.00	705,493.00	269,197.00	631,111.00	900,308.00	27.6%
7) Other Outgo (excluding Transfers of Indirect Costs) 7100-7299 7400-7499			268,288.00	31,569.00	299,857.00	268,288.00	0.00	268,288.00	-10.5%
8) Other Outgo - Transfers of Indirect Costs 7300-7399			(75,215.00)	75,215.00	0.00	(81,186.00)	81,186.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,197,495.00	1,998,727.00	9,196,222.00	7,384,973.00	3,187,351.00	10,572,324.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,993.00)	101,008.00	74,015.00	94,394.00	(1,403,411.00)	(1,309,017.00)	-1,868.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In 8900-8929			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out 7600-7629			2,070,411.00	0.00	2,070,411.00	86,232.00	0.00	86,232.00	-95.8%
2) Other Sources/Uses									
a) Sources 8930-8979			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses 7630-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions 8980-8999			(34,838.00)	34,838.00	0.00	(155,731.00)	155,731.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,105,249.00)	34,838.00	(2,070,411.00)	(241,963.00)	155,731.00	(86,232.00)	-95.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,132,242.00)	135,846.00	(1,996,396.00)	(147,569.00)	(1,247,680.00)	(1,395,249.00)	-30.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited 9791			4,252,180.00	1,452,938.00	5,705,118.00	2,119,938.00	1,588,784.00	3,708,722.00	-35.0%
b) Audit Adjustments 9793			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			4,252,180.00	1,452,938.00	5,705,118.00	2,119,938.00	1,588,784.00	3,708,722.00	-35.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,252,180.00	1,452,938.00	5,705,118.00	2,119,938.00	1,588,784.00	3,708,722.00	-35.0%
2) Ending Balance, June 30 (E + F1e)			2,119,938.00	1,588,784.00	3,708,722.00	1,972,369.00	341,104.00	2,313,473.00	-37.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	4,100.00	0.00	4,100.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	9,313.48	1,829.79	11,143.27	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,586,954.21	1,586,954.21	0.00	391,968.00	391,968.00	-75.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Necessary Small School Reserve	0000	9760	500,000.00		500,000.00			0.00	
Necessary Small School Reserve	0000	9760			0.00	500,000.00		500,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,158,320.00	0.00	1,158,320.00	1,332,320.00	0.00	1,332,320.00	15.0%
Unassigned/Unappropriated Amount		9790	448,204.52	0.00	448,204.52	135,949.00	(50,864.00)	85,085.00	-81.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,824,902.96	1,632,231.86	5,457,134.82				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,100.00	0.00	4,100.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,339.31	0.00	6,339.31				
4) Due from Grantor Government		9290	8,374.61	166,668.47	175,043.08				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	9,313.48	1,829.79	11,143.27				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,853,030.36	1,800,730.12	5,653,760.48				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	66,446.91	0.00	66,446.91				
2) Due to Grantor Governments		9590	166,448.00	2,451.39	168,899.39				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			232,894.91	2,451.39	235,346.30				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			3,620,135.45	1,798,278.73	5,418,414.18				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,553,920.00	0.00	2,553,920.00	2,600,874.00	0.00	2,600,874.00	1.8%
Education Protection Account State Aid - Current Year		8012	297,534.00	0.00	297,534.00	393,003.00	0.00	393,003.00	32.1%
State Aid - Prior Years		8019	(166,442.00)	0.00	(166,442.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	18,588.00	0.00	18,588.00	18,843.00	0.00	18,843.00	1.4%
Timber Yield Tax		8022	12,327.00	0.00	12,327.00	25,960.00	0.00	25,960.00	110.6%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	2,376.00	0.00	2,376.00	New
County & District Taxes									
Secured Roll Taxes		8041	3,146,132.00	0.00	3,146,132.00	3,127,674.00	0.00	3,127,674.00	-0.6%
Unsecured Roll Taxes		8042	96,775.00	0.00	96,775.00	98,100.00	0.00	98,100.00	1.4%
Prior Years' Taxes		8043	543.00	0.00	543.00	562.00	0.00	562.00	3.5%
Supplemental Taxes		8044	0.00	0.00	0.00	600,850.00	0.00	600,850.00	New

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	600,000.00	0.00	600,000.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,559,377.00	0.00	6,559,377.00	6,868,242.00	0.00	6,868,242.00	4.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,559,377.00	0.00	6,559,377.00	6,868,242.00	0.00	6,868,242.00	4.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	4,526.00	4,526.00	0.00	4,526.00	4,526.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		104,833.00	104,833.00		104,833.00	104,833.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,097.00	15,097.00		15,097.00	15,097.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	46,269.00	46,269.00	0.00	36,862.00	36,862.00	-20.3%
TOTAL, FEDERAL REVENUE			200,000.00	180,725.00	380,725.00	200,000.00	171,318.00	371,318.00	-2.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,844.00	0.00	17,844.00	17,844.00	0.00	17,844.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	71,054.00	30,718.00	101,772.00	71,054.00	30,718.00	101,772.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		131,062.00	131,062.00		131,092.00	131,092.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		157,345.00	157,345.00		157,345.00	157,345.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		56,145.00	56,145.00		56,150.00	56,150.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	400.00	1,515,740.00	1,516,140.00	400.00	755,714.00	756,114.00	-50.1%
TOTAL, OTHER STATE REVENUE			89,298.00	1,891,010.00	1,980,308.00	89,298.00	1,131,019.00	1,220,317.00	-38.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	0.0%
Interest		8660	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	0.00	189,500.00	189,500.00	0.00	189,500.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	67,827.00	28,000.00	95,827.00	67,827.00	481,603.00	549,430.00	473.4%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

46 70177 0000000
Form 01
G8BCR1PBBB(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			321,827.00	28,000.00	349,827.00	321,827.00	481,603.00	803,430.00	129.7%
TOTAL, REVENUES			7,170,502.00	2,099,735.00	9,270,237.00	7,479,367.00	1,783,940.00	9,263,307.00	-0.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,896,234.00	353,028.00	2,249,262.00	2,008,290.00	673,375.00	2,681,665.00	19.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	506,789.00	6,998.00	513,787.00	451,812.00	7,647.00	459,459.00	-10.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	60,000.00	60,000.00	New
TOTAL, CERTIFICATED SALARIES			2,403,023.00	360,026.00	2,763,049.00	2,460,102.00	741,022.00	3,201,124.00	15.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	188,842.00	52,152.00	240,994.00	233,402.00	72,963.00	306,365.00	27.1%
Classified Support Salaries		2200	435,081.00	26,849.00	461,930.00	492,184.00	37,470.00	529,654.00	14.7%
Classified Supervisors' and Administrators' Salaries		2300	2,535.00	0.00	2,535.00	2,700.00	0.00	2,700.00	6.5%
Clerical, Technical and Office Salaries		2400	199,718.00	0.00	199,718.00	262,348.00	0.00	262,348.00	31.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			826,176.00	79,001.00	905,177.00	990,634.00	110,433.00	1,101,067.00	21.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	435,230.00	308,000.00	743,230.00	464,284.00	394,412.00	858,696.00	15.5%
PERS		3201-3202	178,079.00	19,040.00	197,119.00	226,163.00	26,284.00	252,447.00	28.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative		3301-3302	94,239.00	11,963.00	106,202.00	103,473.00	27,954.00	131,427.00	23.8%
Health and Welfare Benefits		3401-3402	629,888.00	83,443.00	713,331.00	703,481.00	105,080.00	808,561.00	13.4%
Unemployment Insurance		3501-3502	1,598.00	193.00	1,791.00	1,731.00	398.00	2,129.00	18.9%
Workers' Compensation		3601-3602	102,482.00	12,448.00	114,930.00	107,955.00	26,126.00	134,081.00	16.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,749.00	0.00	18,749.00	17,537.00	0.00	17,537.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			1,460,265.00	435,087.00	1,895,352.00	1,624,624.00	580,254.00	2,204,878.00	16.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	63,953.00	63,953.00	0.00	22,318.00	22,318.00	-65.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	210,003.00	132,938.00	342,941.00	246,263.00	244,099.00	490,362.00	43.0%
Noncapitalized Equipment		4400	63,550.00	96,597.00	160,147.00	57,550.00	302,689.00	360,239.00	124.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			273,553.00	293,488.00	567,041.00	303,813.00	569,106.00	872,919.00	53.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	61,095.00	61,095.00	New
Travel and Conferences		5200	8,124.00	59,940.00	68,064.00	8,024.00	123,602.00	131,626.00	93.4%
Dues and Memberships		5300	24,875.00	56.00	24,931.00	14,939.00	67.00	15,006.00	-39.8%
Insurance		5400 - 5450	178,500.00	0.00	178,500.00	178,500.00	0.00	178,500.00	0.0%
Operations and Housekeeping Services		5500	504,947.00	5,000.00	509,947.00	504,947.00	5,000.00	509,947.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,384.00	1,530.00	111,914.00	85,416.00	1,500.00	86,916.00	-22.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	746,482.00	311,136.00	1,057,618.00	648,396.00	282,975.00	931,371.00	-11.9%
Communications		5900	109,279.00	0.00	109,279.00	109,279.00	0.00	109,279.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,682,591.00	377,662.00	2,060,253.00	1,549,501.00	474,239.00	2,023,740.00	-1.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,699.00	156,799.00	182,498.00	26,107.00	398,473.00	424,580.00	132.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	333,115.00	0.00	333,115.00	243,090.00	232,638.00	475,728.00	42.8%
Equipment Replacement		6500	0.00	189,880.00	189,880.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			358,814.00	346,679.00	705,493.00	269,197.00	631,111.00	900,308.00	27.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	163,838.00	0.00	163,838.00	163,838.00	0.00	163,838.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	31,569.00	31,569.00	0.00	0.00	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			268,288.00	31,569.00	299,857.00	268,288.00	0.00	268,288.00	-10.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(75,215.00)	75,215.00	0.00	(81,186.00)	81,186.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(75,215.00)	75,215.00	0.00	(81,186.00)	81,186.00	0.00	0.0%
TOTAL, EXPENDITURES			7,197,495.00	1,998,727.00	9,196,222.00	7,384,973.00	3,187,351.00	10,572,324.00	15.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	86,232.00	0.00	86,232.00	New
Other Authorized Interfund Transfers Out		7619	2,070,411.00	0.00	2,070,411.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,070,411.00	0.00	2,070,411.00	86,232.00	0.00	86,232.00	-95.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(34,838.00)	34,838.00	0.00	(155,731.00)	155,731.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,838.00)	34,838.00	0.00	(155,731.00)	155,731.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,105,249.00)	34,838.00	(2,070,411.00)	(241,963.00)	155,731.00	(86,232.00)	-95.8%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

46 70177 0000000
Form 01
G8BCR1PBB(2025-26)

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		6,559,377.00	0.00	6,559,377.00	6,868,242.00	0.00	6,868,242.00	4.7%
2) Federal Revenue	8100-8299		200,000.00	180,725.00	380,725.00	200,000.00	171,318.00	371,318.00	-2.5%
3) Other State Revenue	8300-8599		89,298.00	1,891,010.00	1,980,308.00	89,298.00	1,131,019.00	1,220,317.00	-38.4%
4) Other Local Revenue	8600-8799		321,827.00	28,000.00	349,827.00	321,827.00	481,603.00	803,430.00	129.7%
5) TOTAL, REVENUES			7,170,502.00	2,099,735.00	9,270,237.00	7,479,367.00	1,783,940.00	9,263,307.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	3,213,143.00	1,365,772.00	4,578,915.00	3,459,041.00	2,459,383.00	5,918,424.00	29.3%
2) Instruction - Related Services	2000-2999		738,170.00	42,007.00	780,177.00	778,899.00	52,197.00	831,096.00	6.5%
3) Pupil Services	3000-3999		461,320.00	133,930.00	595,250.00	284,935.00	182,112.00	467,047.00	-21.5%
4) Ancillary Services	4000-4999		133,086.00	0.00	133,086.00	113,223.00	0.00	113,223.00	-14.9%
5) Community Services	5000-5999		500.00	0.00	500.00	500.00	0.00	500.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,107,651.00	75,215.00	1,182,866.00	1,111,823.00	81,186.00	1,193,009.00	0.9%
8) Plant Services	8000-8999		1,275,337.00	350,234.00	1,625,571.00	1,368,264.00	412,473.00	1,780,737.00	9.5%
9) Other Outgo	9000-9999		268,288.00	31,569.00	299,857.00	268,288.00	0.00	268,288.00	-10.5%
10) TOTAL, EXPENDITURES			7,197,495.00	1,998,727.00	9,196,222.00	7,384,973.00	3,187,351.00	10,572,324.00	15.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,993.00)	101,008.00	74,015.00	94,394.00	(1,403,411.00)	(1,309,017.00)	-1,868.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		2,070,411.00	0.00	2,070,411.00	86,232.00	0.00	86,232.00	-95.8%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(34,838.00)	34,838.00	0.00	(155,731.00)	155,731.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,105,249.00)	34,838.00	(2,070,411.00)	(241,963.00)	155,731.00	(86,232.00)	-95.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,132,242.00)	135,846.00	(1,996,396.00)	(147,569.00)	(1,247,680.00)	(1,395,249.00)	-30.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		4,252,180.00	1,452,938.00	5,705,118.00	2,119,938.00	1,588,784.00	3,708,722.00	-35.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

46 70177 0000000
Form 01
G8BCR1PBBB(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,252,180.00	1,452,938.00	5,705,118.00	2,119,938.00	1,588,784.00	3,708,722.00	-35.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,252,180.00	1,452,938.00	5,705,118.00	2,119,938.00	1,588,784.00	3,708,722.00	-35.0%
2) Ending Balance, June 30 (E + F1e)			2,119,938.00	1,588,784.00	3,708,722.00	1,972,368.00	341,104.00	2,313,473.00	-37.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	4,100.00	0.00	4,100.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	9,313.48	1,829.79	11,143.27	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,586,954.21	1,586,954.21	0.00	391,968.00	391,968.00	-75.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Necessary Small School Reserve	0000	9760	500,000.00		500,000.00			0.00	
Necessary Small School Reserve	0000	9760			0.00	500,000.00		500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,158,320.00	0.00	1,158,320.00	1,332,320.00	0.00	1,332,320.00	15.0%
Unassigned/Unappropriated Amount		9790	448,204.52	0.00	448,204.52	135,949.00	(50,864.00)	85,085.00	-81.0%

Resource	Description	2024-25		2025-26
		Estimated	Actuals	Budget
2600	Expanded Learning Opportunities Program	30,000.00		0.00
6266	Educator Effectiveness, FY 2021-22	39,222.00		0.00
6300	Lottery: Instructional Materials	31,034.00		25,034.00
6383	Golden State Pathways Program	526,383.00		0.00
6546	Mental Health-Related Services	28,669.00		28,669.00
6547	Special Education Early Intervention Preschool Grant	88,332.00		88,332.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	149,000.00		0.00
7339	Dual Enrollment Opportunities	219,468.00		94,468.00
7435	Learning Recovery Emergency Block Grant	5,006.00		0.00
7810	Other Restricted State	448,246.21		81,414.00
9010	Other Restricted Local	21,594.00		74,051.00
Total, Restricted Balance		1,586,954.21		391,968.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	154,088.00	98,500.00	-36.1%
3) Other State Revenue		8300-8599	104,366.00	105,700.00	1.3%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			258,604.00	204,350.00	-21.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	105,084.00	123,273.00	17.3%
3) Employee Benefits		3000-3999	48,026.00	53,883.00	12.2%
4) Books and Supplies		4000-4999	121,421.00	104,200.00	-14.2%
5) Services and Other Operating Expenditures		5000-5999	11,226.00	9,226.00	-17.8%
6) Capital Outlay		6000-6999	43,108.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			328,865.00	290,582.00	-11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,261.00)	(86,232.00)	22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,411.00	86,232.00	22.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,411.00	86,232.00	22.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(150.00)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(150.00)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(150.00)	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	150.00	150.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(150.00)	(150.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(87,349.10)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(87,349,10)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(87,349,10)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	93,722.00	89,400.00	-4.6%
Donated Food Commodities		8221	17,258.00	9,100.00	-47.3%
All Other Federal Revenue		8290	43,108.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			154,088.00	98,500.00	-36.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	104,366.00	105,700.00	1.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			104,366.00	105,700.00	1.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	150.00	150.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	0.0%
TOTAL, REVENUES			258,604.00	204,350.00	-21.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	105,084.00	123,273.00	17.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			105,084.00	123,273.00	17.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,345.00	23,818.00	23.1%
OASDI/Medicare/Alternative		3301-3302	7,508.00	8,620.00	14.8%
Health and Welfare Benefits		3401-3402	17,770.00	17,537.00	-1.3%
Unemployment Insurance		3501-3502	53.00	62.00	17.0%
Workers' Compensation		3601-3602	3,350.00	3,846.00	14.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,026.00	53,883.00	12.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,636.00	10,636.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	108,785.00	91,564.00	-15.8%
TOTAL, BOOKS AND SUPPLIES			121,421.00	104,200.00	-14.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,014.00	1,014.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,312.00	7,312.00	-21.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	900.00	900.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,226.00	9,226.00	-17.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,108.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,108.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			328,865.00	290,582.00	-11.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	70,411.00	86,232.00	22.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,411.00	86,232.00	22.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,411.00	86,232.00	22.5%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0,00	0,0%
2) Federal Revenue		8100-8299	154,088,00	98,500,00	-36,1%
3) Other State Revenue		8300-8599	104,366,00	105,700,00	1,3%
4) Other Local Revenue		8600-8799	150,00	150,00	0,0%
5) TOTAL, REVENUES			258,604,00	204,350,00	-21,0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0,00	0,00	0,0%
2) Instruction - Related Services	2000-2999		0,00	0,00	0,0%
3) Pupil Services	3000-3999		328,865,00	290,582,00	-11,6%
4) Ancillary Services	4000-4999		0,00	0,00	0,0%
5) Community Services	5000-5999		0,00	0,00	0,0%
6) Enterprise	6000-6999		0,00	0,00	0,0%
7) General Administration	7000-7999		0,00	0,00	0,0%
8) Plant Services	8000-8999		0,00	0,00	0,0%
9) Other Outgo	9000-9999	Except 7600-7699	0,00	0,00	0,0%
10) TOTAL, EXPENDITURES			328,865,00	290,582,00	-11,6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(70,261,00)	(86,232,00)	22,7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,411,00	86,232,00	22,5%
b) Transfers Out		7600-7629	0,00	0,00	0,0%
2) Other Sources/Uses					
a) Sources		8930-8979	0,00	0,00	0,0%
b) Uses		7630-7699	0,00	0,00	0,0%
3) Contributions		8980-8999	0,00	0,00	0,0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,411,00	86,232,00	22,5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,00	0,00	-100,0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(150,00)	0,00	-100,0%
b) Audit Adjustments		9793	0,00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			(150,00)	0,00	-100,0%
d) Other Restatements		9795	0,00	0,00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			(150,00)	0,00	-100,0%
2) Ending Balance, June 30 (E + F1e)			0,00	0,00	0,0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0,00	0,00	0,0%
Stores		9712	0,00	0,00	0,0%
Prepaid Items		9713	0,00	0,00	0,0%
All Others		9719	0,00	0,00	0,0%
b) Restricted		9740	150,00	150,00	0,0%
c) Committed					
Stabilization Arrangements		9750	0,00	0,00	0,0%
Other Commitments (by Resource/Object)		9760	0,00	0,00	0,0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0,00	0,00	0,0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0,00	0,00	0,0%
Unassigned/Unappropriated Amount		9790	(150,00)	(150,00)	0,0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	150,00	150,00
Total, Restricted Balance		150,00	150,00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,015.00	3,015.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	109,376.00	109,376.00	0.0%
6) Capital Outlay		6000-6999	247,500.00	362,500.00	46.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			359,891.00	474,891.00	32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(349,891.00)	(464,891.00)	32.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,650,109.00	(464,891.00)	-128.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	921,489.00	2,571,598.00	179.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			921,489.00	2,571,598.00	179.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			921,489.00	2,571,598.00	179.1%
2) Ending Balance, June 30 (E + F1e)			2,571,598.00	2,106,707.00	-18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,543,154.00	2,068,263.00	-18.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,444.00	38,444.00	35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	476,634.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			476,634.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			476,634.05		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,015.00	1,015.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,015.00	3,015.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	109,376.00	109,376.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,376.00	109,376.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	247,500.00	362,500.00	46.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			247,500.00	362,500.00	46.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			359,891.00	474,891.00	32.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		359,891.00	474,891.00	32.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			359,891.00	474,891.00	32.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(349,891.00)	(464,891.00)	32.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,650,109.00	(464,891.00)	-128.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	921,489.00	2,571,598.00	179.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			921,489.00	2,571,598.00	179.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			921,489.00	2,571,598.00	179.1%
2) Ending Balance, June 30 (E + F1e)			2,571,598.00	2,106,707.00	-18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,543,154.00	2,068,263.00	-18.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,444.00	38,444.00	35.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	2,543,154.00	2,068,263.00
Total, Restricted Balance		2,543,154.00	2,068,263.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	35,000.00	35,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			35,000.00	35,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,187,727.00	1,187,727.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,727.00	1,187,727.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,187,727.00	1,187,727.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,187,727.00	1,187,727.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,187,727.00	1,187,727.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	94,688.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,129,676.27		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			1,224,364.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			1,224,364.57		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	10,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	0.0%
TOTAL, REVENUES			35,000.00	35,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	35,000.00	35,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,000.00	35,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			35,000.00	35,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		35,000.00	35,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			35,000.00	35,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,187,727.00	1,187,727.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,727.00	1,187,727.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,187,727.00	1,187,727.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,187,727.00	1,187,727.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,187,727.00	1,187,727.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	378.46	378.46	378.46	378.46	378.46	378.46
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	378.46	378.46	378.46	378.46	378.46	378.46
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	16.34	16.34	16.34	16.34	16.34	16.34
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.34	16.34	16.34	16.34	16.34	16.34
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	394.80	394.80	394.80	394.80	394.80	394.80
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,467,627.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	180,725.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	705,493.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	31,569.00
5. Interfund Transfers Out	All	9300	7600-7629	2,070,411.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	65,730.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,873,703.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	70,261.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,483,460.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				394.80
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,487.99
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		7,432,223.79		20,759.24
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		7,432,223.79		20,759.24
B. Required effort (Line A.2 times 90%)		6,689,001.41		18,683.32
C. Current year expenditures (Line I.E and Line II.B)		8,483,460.00		21,487.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

46 70177 0000000
Form L
G8BCR1PBBB(2025-26)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		71,279.00	71,279.00
2. State Lottery Revenue	8560	71,054.00		30,718.00	101,772.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		71,054.00	0.00	101,997.00	173,051.00
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	47,144.00		70,363.00	117,507.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	23,910.00			23,910.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			600.00	600.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		71,054.00	0.00	70,963.00	142,017.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	31,034.00	31,034.00
D. COMMENTS:					
Amounts recorded are for online instructional materials licensing and tests.					

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

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

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 70177 0000000
Form SIAA
G8BCR1PBBB(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,070,411.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					70,411.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 70177 0000000
Form SIAA
G8BCR1PBBB(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 70177 0000000
Form SIAA
G8BCR1PBBB(2025-26)

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

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	2,070,411.00	2,070,411.00	0.00	0.00

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 70177 0000000
Form SIAB
G8BCR1PBBB(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	86,232.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					86,232.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 70177 0000000
Form SIAB
G8BCR1PBBB(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

46 70177 0000000
Form SIAB
G8BCR1PBBB(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	86,232.00	86,232.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	378	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	396	396		
Charter School				
Total ADA	396	396	N/A	Met
Second Prior Year (2023-24)				
District Regular	351	392		
Charter School				
Total ADA	351	392	N/A	Met
First Prior Year (2024-25)				
District Regular	379	378		
Charter School		0		
Total ADA	379	378	0.1%	Met
Budget Year (2025-26)				
District Regular	378			
Charter School	0			
Total ADA	378			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	396	400		
Charter School				
Total Enrollment	396	400	N/A	Met
Second Prior Year (2023-24)				
District Regular	401	403		
Charter School				
Total Enrollment	401	403	N/A	Met
First Prior Year (2024-25)				
District Regular	390	411		
Charter School				
Total Enrollment	390	411	N/A	Met
Budget Year (2025-26)				
District Regular	416			
Charter School				
Total Enrollment	416			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	396	400	
Charter School		0	
Total ADA/Enrollment	396	400	99.0%
Second Prior Year (2023-24)			
District Regular	356	403	
Charter School	0		
Total ADA/Enrollment	356	403	88.4%
First Prior Year (2024-25)			
District Regular	378	411	
Charter School			
Total ADA/Enrollment	378	411	92.1%
Historical Average Ratio:			93.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	378	416		
Charter School	0			
Total ADA/Enrollment	378	416	91.0%	Met
1st Subsequent Year (2026-27)				
District Regular	378	414		
Charter School				
Total ADA/Enrollment	378	414	91.3%	Met
2nd Subsequent Year (2027-28)				
District Regular	378	405		
Charter School				
Total ADA/Enrollment	378	405	93.3%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	394.80	394.80	394.80	394.80
b.	Prior Year ADA (Funded)		394.80	394.80	394.80
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		6,725,819.00	6,868,242.00	6,766,694.00
b1.	COLA percentage		1.07%	2.30%	3.02%
b2.	COLA amount (proxy for purposes of this criterion)		71,966.26	157,969.57	204,354.16
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.30%	3.02%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			1.07%	2.30%	3.02%
LCFF Revenue Standard (Step 3, plus/minus 1%):			0.07% to 2.07%	1.30% to 3.30%	2.02% to 4.02%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,874,365.00	3,874,365.00	3,874,365.00	3,874,365.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,725,819.00	6,868,242.00	6,766,694.00	6,997,567.00
District's Projected Change in LCFF Revenue:		2.12%	(1.48%)	3.41%
LCFF Revenue Standard		0.07% to 2.07%	1.30% to 3.30%	2.02% to 4.02%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

FCMAT calculator used for projections. ADA increased in 2024-25 and is projected to be higher for 2025-26. A decline in the number of students is anticipated for 2026-27.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	4,308,194.35	6,464,666.44	66.6%	
Second Prior Year (2023-24)	4,793,961.65	6,748,766.87	71.0%	
First Prior Year (2024-25)	4,689,464.00	7,197,495.00	65.2%	
		Historical Average Ratio:	67.6%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		63.6% to 71.6%	63.6% to 71.6%	63.6% to 71.6%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Budget Year (2025-26)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		Status
Budget Year (2025-26)	5,075,360.00	7,384,973.00	68.7%	Met
1st Subsequent Year (2026-27)	5,174,402.00	7,399,967.00	69.9%	Met
2nd Subsequent Year (2027-28)	5,255,658.00	7,481,223.00	70.3%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.07%	2.30%	3.02%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.93% to 11.07%	-7.70% to 12.30%	-6.98% to 13.02%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.93% to 6.07%	-2.70% to 7.30%	-1.98% to 8.02%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	380,725.00		
Budget Year (2025-26)	371,318.00	(2.47%)	No
1st Subsequent Year (2026-27)	371,318.00	0.00%	No
2nd Subsequent Year (2027-28)	371,318.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	1,980,308.00		
Budget Year (2025-26)	1,220,317.00	(38.38%)	Yes
1st Subsequent Year (2026-27)	1,041,219.00	(14.68%)	Yes
2nd Subsequent Year (2027-28)	1,041,219.00	0.00%	No

Explanation:
(required if Yes)

Reduction of one time revenue

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	349,827.00		
Budget Year (2025-26)	803,430.00	129.66%	Yes
1st Subsequent Year (2026-27)	470,659.00	(41.42%)	Yes
2nd Subsequent Year (2027-28)	470,659.00	0.00%	No

Explanation:
(required if Yes)

Reduction in one time revenue

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

First Prior Year (2024-25)	567,041.00		
Budget Year (2025-26)	872,919.00	53.94%	Yes
1st Subsequent Year (2026-27)	379,513.00	(56.52%)	Yes
2nd Subsequent Year (2027-28)	382,557.00	.80%	No

Explanation:

(required if Yes)

Corresponding reduction from one time revenue

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

First Prior Year (2024-25)	2,060,253.00		
Budget Year (2025-26)	2,023,740.00	(1.77%)	No
1st Subsequent Year (2026-27)	1,775,000.00	(12.29%)	Yes
2nd Subsequent Year (2027-28)	1,780,000.00	.28%	No

Explanation:

(required if Yes)

Corresponding reduction from one time revenue

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2024-25)	2,710,860.00		
Budget Year (2025-26)	2,395,065.00	(11.65%)	Not Met
1st Subsequent Year (2026-27)	1,883,196.00	(21.37%)	Not Met
2nd Subsequent Year (2027-28)	1,883,196.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2024-25)	2,627,294.00		
Budget Year (2025-26)	2,896,659.00	10.25%	Met
1st Subsequent Year (2026-27)	2,154,513.00	(25.62%)	Not Met
2nd Subsequent Year (2027-28)	2,162,557.00	.37%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 6B

if NOT met)

Explanation:

Other State Revenue

(linked from 6B

if NOT met)

Explanation:

Other Local Revenue

Reduction of one time revenue

Reduction in one time revenue

(linked from 6B
if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

Corresponding reduction from one time revenue

Explanation:

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

Corresponding reduction from one time revenue

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	10,406,056.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	10,406,056.00	312,181.68	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

☒ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

☐ Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,090,000.00	1,130,000.00	1,158,320.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,946,004.03	2,591,273.58	448,204.52
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,036,004.03	3,721,273.58	1,606,524.52
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	8,703,871.96	9,044,917.07	11,266,633.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	8,703,871.96	9,044,917.07	11,266,633.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	34.9%	41.1%	14.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	11.6%	13.7%	4.8%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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 school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(1,735,763.17)	7,256,624.73	23.9%	Not Met
Second Prior Year (2023-24)	1,128,932.41	7,057,624.38	N/A	Met
First Prior Year (2024-25)	(2,132,242.00)	9,267,906.00	23.0%	Not Met
Budget Year (2025-26) (Information only)	(147,569.00)	7,471,205.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

In 2024-25 the board approved a \$2,000,000 transfer into fund 40.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	3,927,097.00	4,988,251.20	N/A	Met
Second Prior Year (2023-24)	4,511,773.00	3,123,248.12	30.8%	Not Met
First Prior Year (2024-25)	2,722,755.00	4,252,180.00	N/A	Met
Budget Year (2025-26) (Information only)	2,119,938.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	3,677,682.00	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	378	378	378
District's Reserve Standard Percentage Level:	4%	4%	4%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
- a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,658,556.00	8,484,360.00	8,591,064.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,658,556.00	8,484,360.00	8,591,064.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	426,342.24	339,374.40	343,642.56
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	426,342.24	339,374.40	343,642.56

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,332,320.00	1,060,545.00	1,073,883.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	135,949.00	320,576.00	384,707.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(50,864.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,417,405.00	1,381,121.00	1,458,590.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.30%	16.28%	16.98%
District's Reserve Standard (Section 10B, Line 7):	426,342.24	339,374.40	343,642.56
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget 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 district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) 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 district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget 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)?

Yes

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:

The district receives Forest Reserve revenues.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(34,838.00)			
Budget Year (2025-26)	(155,731.00)	120,893.00	347.0%	Not Met
1st Subsequent Year (2026-27)	(155,731.00)	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	(155,731.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	2,070,411.00			
Budget Year (2025-26)	86,232.00	(1,984,179.00)	(95.8%)	Not Met
1st Subsequent Year (2026-27)	0.00	(86,232.00)	(100.0%)	Not Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			Yes	

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met) An increased contribution was entered due to attempting to fix the SACS software calculating negative ending fund balance numbers on the restricted side.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

An increased contribution was entered due to attempting to fix the SACS software calculating negative ending fund balance numbers on the restricted side.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:

(required if YES)

The district is adding a new wellness center portable building. The COE and district are using grant funding and plan to have it in place by September 1.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget 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.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- No
2. If Yes to item 1, list 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
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):

TOTAL:				0

Type of Commitment (continued)	Prior Year (2024-25)	Budget 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):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

S6B. Comparison of the District'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 budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

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?

N/A

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.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

- 1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Cap at date of retirement provided provided for negotiated number of years until 65.

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

354,878.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

354,878.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

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

6/30/2022

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Method

0.00

0.00

0.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

0.00

0.00

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

67,626.00

67,626.00

67,626.00

d. Number of retirees receiving OPEB benefits

2.00

0.00

0.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, upon settlement with certificated or classified staff:

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

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

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Mar 19, 2025

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Mar 19, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget 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

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

7.	Amount included for any tentative salary schedule increases			
		Budget 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 budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

Certificated (Non-management) - Other

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	24	24	24	24

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Mar 19, 2025

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

Mar 19, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget 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

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

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

7. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	3	3	3	3

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

N/A

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Is the cost of salary settlement included in the budget 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

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

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP:

Yes
Jun 24, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent 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 district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business 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)

End of School District Budget Criteria and Standards Review

2025-26 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Sierra County Office of Education	James Berardi County Superintendent	jberardi@spjUSD.org 530-289-3473

Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA's Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2022-2023	24.7	66.1%	19.4%	2.7%	6.8%	5%	0%	0.2%

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0%

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	1

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA’s progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

- Rating Scale (lowest to highest):
- 1 - Exploration and Research Phase
 - 2 - Beginning Development
 - 3 - Initial Implementation
 - 4 - Full Implementation
 - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics		2			
Next Generation Science Standards				4	
History-Social Science				4	

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards					5
History-Social Science					5

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education				4		
Health Education Content Standards			3			
Physical Education Model Content Standards				4		
Visual and Performing Arts				4		
World Language			3			

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					5
Identifying the professional learning needs of individual teachers					5
Providing support for teachers on the standards they have not yet mastered			3		

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: ¹

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	5
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	5

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

We place a strong emphasis on building positive partnerships with families, as outlined in LCAP Goal #3: "All families and the larger school community will have increased levels of engagement with our schools, and families will feel welcomed to be an active participant in their child's education."

All elementary teachers, as well as some junior high and high school teachers, hold parent-teacher conferences for every student to discuss strengths and areas for growth. In addition, our schools regularly conduct Student Study Team (SST), 504, and IEP meetings that involve teachers, administrators, families, and students- all centered around improving student outcomes. At Loyalton High School, staff meet individually with each student and their family to review the student's personalized 4-year plan for graduation and postsecondary goals.

We maintain active school site councils, booster clubs, parent clubs, and welcome numerous parent volunteers who support our schools in meaningful ways. We've also strengthened communication through the use of electronic school message boards, which help keep families informed of upcoming events and key announcements.

In addition to traditional engagement efforts, we have broadened opportunities for family and community input through a variety of advisory and community forums. These include CTE advisory committee meetings, an ethnic studies curriculum advisory committee, and town hall meetings on important school topics such as the reopening of the middle school and improvements to the girls' softball field.

Together, these actions reflect our ongoing commitment to fostering strong, inclusive relationships between school staff and families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

Our focus areas for the 2025-2026 school year include continuing to improve our school and district websites, improving communication to ensure all families are aware of school activities and events, and efforts to improve parent involvement at the high school level.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

To improve engagement of underrepresented families, we are committed to strengthening personal outreach and increasing inclusive communication. Although our bilingual aide transitioned into a different role within the district during the second half of the 2024–25 school year, we continue to utilize her as needed to make personal contact with Spanish-speaking families and ensure they feel connected to their child’s school and informed about their education.

Looking ahead, we will re-administer the EL Parent Survey and site-specific climate surveys to gather input and identify areas for continued growth. We will continue to increase bilingual communication and prioritize more one-on-one meetings with families, particularly those from underrepresented groups.

Our Foster and Homeless Liaison will also continue to reach out personally to families under her purview, ensuring they are aware of and connected to school and community supports. In partnership with the School Attendance Review Board (SARB) team, we will continue to connect families with available resources to reduce barriers and strengthen their involvement in their child’s education.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.	2
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	3
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	5
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	4

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

We have many strengths in the area of building partnerships with families to support student outcomes. Our communication systems ensure consistent and transparent information flow between the school and families. These include weekly all-calls, a text and email communication system, weekly menus, newsletters, updated school and district websites, Facebook, and parent-teacher conferences.

We have also implemented a variety of family engagement initiatives, such as Back to School Night, Open House, Senior Variety Show, and Tech-Wise Family Night, which are designed to involve parents in the educational process and empower them with tools to support their children's learning at home. SPJUSD actively involves families in decision-making through committees and councils, promoting a sense of ownership and collaboration in school improvement efforts.

In 2025–26, we will begin sharing new, easy-to-read parent reports generated from our Amplify DIBELS assessment system, helping families better understand their child's literacy progress and how they can support learning at home.

We also created an attendance clerk position to strengthen home-school partnerships around student attendance. This staff member makes personal contact with families when students are absent to identify challenges, offer support, and reinforce the importance of consistent attendance as a key component of academic success.

Additionally, we offer a range of supports such as counseling services, academic interventions, and community partnerships to address diverse family needs, creating a collaborative and inclusive environment. Collectively, these efforts help build strong school-family partnerships that directly enhance student learning and success.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

One of our key focus areas for improvement in building partnerships for student outcomes is increasing the number of opportunities for families to engage with their child's learning. In particular, our goal is to offer more parent workshops and family nights that are focused on providing families with tools and strategies to support student learning at home.

Through a new grant received by the County Office of Education, we are planning to host family math, science, and computer science nights across our schools. These events will be designed to engage students and their families in hands-on learning experiences while fostering stronger connections between school, home, and the curriculum.

By expanding these offerings, we hope to strengthen our partnerships with families and better equip them to support student achievement across subject areas.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

To improve engagement of underrepresented families, we will continue to prioritize personalized outreach and inclusive communication strategies. Although our bilingual aide position was vacant during the second half of the 2024–25 school year due to a staffing change, we continue to utilize the staff member in her new role to support communication with Spanish-speaking families as needed. This personal outreach remains a key strategy for ensuring families feel informed, welcomed, and connected to their child's education.

We will re-administer the EL Parent Survey, along with school-specific climate surveys, to gather feedback and identify areas for continued improvement. We will also increase communication in both Spanish and English and expand opportunities for one-on-one meetings with families to strengthen relationships and promote student success.

In addition, our Foster and Homeless Liaison will continue to reach out personally to the families she supports, ensuring they are aware of and connected to school and community resources. We will also work with our School Attendance Review Board (SARB) team to provide families with needed support and to remove barriers that may be preventing full engagement in the educational process.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	5
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	4
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	4
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	5

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

We have many strengths when it comes to seeking input for decision-making. We have active School Site Councils, advisory boards, booster clubs, and parent groups where families are engaged and regularly contribute to decisions that impact their child's school. We conduct surveys and host LCAP community input sessions to gather feedback on key priorities. In addition, we maintain open and transparent communication channels, providing families with timely updates and multiple opportunities to share input during public meetings.

We have expanded our engagement efforts in several meaningful ways. We hosted a public meeting in partnership with County Public Health to support the development of the Community Health Improvement Plan, inviting community members to share their perspectives and priorities. We held town hall meetings to solicit parent and community feedback on two major initiatives: the reopening of the middle school and ensuring that our girls have access to a dedicated softball field.

To support digital literacy and responsible technology use, we hosted Tech-Wise Family Nights, where parents and students could engage in dialogue around managing screen time, device use, and balancing technology in family life. Additionally, we launched an Ethnic Studies Curriculum Advisory Committee to involve staff and community members in shaping the content and implementation of this important new course offering.

These efforts demonstrate our commitment to inclusive and responsive decision-making that values the voices of our educational partners at every level.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

While we have strong systems in place for gathering input, we recognize the need to broaden participation and increase the number of families engaged in our decision-making processes. Based on feedback and participation data, our focus area for improvement is expanding outreach to engage more parents and guardians. This includes exploring flexible meeting times, virtual participation options, and more personalized communication strategies. We also want to provide information about how input is used, so families see the impact of their involvement.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We will continue to emphasize personal outreach as a key strategy for engaging families. Although our bilingual aide position was vacant for the second half of the year, we have continued to use her as needed to reach out to families and ensure they feel connected to their child's school and informed about their education. Families have expressed appreciation that our surveys, emails, and text messages now go home in both Spanish and English, and that materials sent home in hard copy are also provided in Spanish when needed.

We will continue administering the EL Parent Survey and each school's climate survey to gather input. Our Foster and Homeless Liaison will also continue personally connecting with families to help them access support services and stay informed. Additionally, we will work with the School Attendance Review Board (SARB) team to connect families with community resources and provide appropriate supports.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

The California Healthy Kids Survey (CHKS) was administered in Spring 2024 to students in 7th, 9th, and 11th grades. The results reveal some consistent patterns across grade levels, with key shifts emerging between middle and high school years. Among 7th graders, 54% reported feeling connected to school, and 56% said they were motivated academically. Sixty-five percent felt there were caring adults at school, and 67% reported feeling safe. However, bullying appeared to be a significant issue at this grade level: 50% reported experiencing some form of harassment or bullying, 78% said they had been the subject of mean rumors or lies, and 50% reported experiencing cyberbullying.

In 9th grade, student perceptions of school climate dropped in nearly every category. Only 42% of 9th graders reported feeling connected to school, and just 38% said they were motivated academically. Fewer than half (49%) felt there were caring adults on campus, and only 57% reported feeling safe. Reports of harassment or bullying declined slightly to 38%, with 36% indicating they had been the subject of rumors or lies and 27% experiencing cyberbullying. These figures suggest that 9th grade may be a particularly vulnerable transition year where students are at higher risk of feeling disconnected and less supported.

By 11th grade, survey results improved substantially. Sixty-six percent of students reported feeling connected to school, and 52% indicated academic motivation. 67% of respondents reported having caring adults at school, and 70% said they felt safe at school. Reports of bullying and harmful peer behavior declined considerably: only 20% reported experiencing harassment or bullying, the same percentage who said they had been the subject of rumors or lies, and just 10% reported cyberbullying.

This data suggests a developmental trend where students report stronger relationships and school climate perceptions as they progress through high school, but also indicate the need for targeted supports in the middle grades, particularly in 7th and 9th, where indicators of safety, connectedness, and support are lowest and experiences with bullying are most prevalent.

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Our CHKS data from Spring 2024 provides valuable insights into student well-being and school climate across 7th, 9th, and 11th grades.

Areas of Strength:

School connectedness remains a key strength at the 11th grade level, where 66% of students report feeling connected to their school. Similarly, 67% of 11th graders feel they have caring adults at school, and 70% feel safe while on campus. These positive perceptions indicate that upper-grade students generally experience a supportive and safe environment. Feelings of safety are also relatively high in 11th grade compared to earlier grades.

Identified Needs:

There is a marked decline in school connectedness, academic motivation, and perceptions of caring adults in the middle grades, especially among 7th and 9th graders. For example, only 54% of 7th graders and 42% of 9th graders report feeling connected to school, with motivation dropping to 56% and 38% respectively. Caring adult perceptions also dip to 65% in 7th grade and further to 49% in 9th grade. Safety perceptions are lower in these grades as well, with just 67% of 7th graders and 57% of 9th graders feeling safe at school.

Bullying and cyberbullying continue to be concerns, particularly in middle school, where 50% of 7th graders report harassment or bullying, 78% have experienced mean rumors or lies, and 50% report cyberbullying. These issues decrease in the 9th and 11th grades but remain areas requiring attention.

Conclusion:

While the district demonstrates strengths in supporting upper-grade students' connection, safety, and access to caring adults, challenges remain in the middle and early high school years. The data highlights the need to focus efforts on increasing school connectedness, academic motivation, and adult support for younger students, as well as addressing bullying and safety concerns in middle school. Targeted strategies to support students during these critical transitional years will be essential to improving overall student well-being and academic success.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Based on the 2024 CHKS data analysis, we are prioritizing efforts to address the decline in school connectedness and academic motivation, particularly among 7th and 9th graders, as well as ongoing concerns around bullying, cyberbullying, and perceptions of adult support. To improve these areas, we will implement targeted strategies aimed at increasing student engagement and strengthening supportive relationships within the school community.

A major step toward these goals is the reopening of the middle school in Loyalton for the 2025-2026 school year. This will relocate 6th grade students from the elementary school, and 7th and 8th grade students from the high school to a dedicated space designed specifically for their developmental needs. We anticipate this change will positively impact students' sense of belonging, school connectedness, and overall climate for these grade levels. In addition, we will strengthen our anti-bullying programs and digital safety education to reduce incidents of harassment and cyberbullying. We will also implement targeted strategies to ensure students feel supported by caring adults who are actively engaged in their well-being.

Together, these revisions and actions reflect our commitment to continuous improvement, aiming to create a safer, more supportive, and motivating learning environment that addresses the specific needs identified through our local data.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

We use our master schedules and student information system (PowerSchool) to monitor student enrollment in a broad course of study across grade spans and student groups, including unduplicated students and individuals with exceptional needs. These tools allow us to regularly review course offerings and participation to ensure equity and access. Additionally, classroom instruction is monitored through routine walkthroughs to assess whether instructional practices and materials support access to a diverse and comprehensive curriculum. This includes access to core academic subjects as well as enrichment opportunities such as the arts, CTE, and physical education. Data is disaggregated, when possible, to ensure all student groups are equitably served.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

Based on our locally selected tools such as master schedules, PowerSchool enrollment data, and reviews of instructional materials, all students have access to, and are enrolled in, a broad course of study. Standards-aligned resources and scheduling confirm that students in Grades TK–6 receive instruction in all core subjects, including English Language Arts, Mathematics, Social Studies, Science, Visual and Performing Arts, Health, and Physical Education. In Loyaltown, elementary students also benefit from weekly instruction in art and music, as well as garden-based learning in the fall and spring months, enriching their educational experience and supporting a well-rounded curriculum.

For Grades 7–12, students have access to these subjects as well as Foreign Language, Applied Arts, and Career Technical Education (CTE) where available. While most subject areas are equitably accessible across school sites and student groups, there is a difference in CTE access. Downieville does not currently offer a formal, in-person CTE pathway, which limits local options for career technical preparation. To help mitigate this, the district utilizes online platforms and partnerships to expand course offerings beyond what our small teaching staff can provide. We continue to explore opportunities to expand access, particularly in areas like CTE, to ensure all students can engage in a broad and rigorous course of study.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

One of the primary barriers to providing all students with access to a broad course of study is the LEA's small size and the associated funding limitations. Creating master schedules that offer a wide range of competitive courses is especially difficult when working with high schools serving only 20 and 150 students across grades 7–12. In grades TK–6, monitoring tools indicate that the instructional time required for foundational literacy, mathematics, and mandated physical education often limits students' ability to fully engage in other subject areas such as science, the arts, and social studies. In the primary grades, students receiving intensive reading intervention may have reduced access to enrichment subjects. For grades 7–12, barriers include teacher credentialing constraints and the limitations of a seven-period schedule (and block schedule in Downieville), which restrict the ability to expand electives, Career Technical Education, and other enrichment opportunities. Despite these challenges, the LEA continues to leverage online platforms and partnerships to increase access wherever possible.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

ONLINE COURSES & EXPANDED ACCESS: In 2025–26, the LEA will continue expanding access to online learning opportunities through platforms such as Peak/FuelEd to provide a wider array of AP, elective, and credit recovery courses. This is especially critical for students at smaller school sites like ours, where in-person course offerings are limited.

DATA-INFORMED INSTRUCTION: We will deepen our commitment to data-informed instruction through targeted professional development focused on using assessment data to adjust teaching practices, identify gaps in access, and improve student outcomes across subjects.

SCHEDULING & SUPPORTS: To ensure greater access to college-prep and enrichment courses, we will reduce enrollment in low-level or remedial courses where appropriate and increase enrollment in rigorous coursework, embedding academic supports within the master schedule and general education classrooms when possible.

EQUITY IN ACCESS: We will also monitor course-taking patterns by site, grade span, and student group (including unduplicated pupils and students with exceptional needs) to identify and address inequities in access and participation.

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					5
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					5
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					5

Coordinating Instruction	1	2	3	4	5
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					5
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					5
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					5

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					5

Coordinating Services	1	2	3	4	5
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).				4	
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.				4	
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.			3		
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					5
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.				4	
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					5

Coordinating Services	1	2	3	4	5
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.				4	



2025-26 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Sierra-Plumas Joint Unified School District / Sierra County Office of Education	Sean Snider District Superintendent	ssnider@spjUSD.org 530-993-1660

Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2022-2023	24.7	66.1%	19.4%	2.7%	6.8%	5%	0%	.2%

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	1

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)

In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA’s progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the LEA’s progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

- Rating Scale (lowest to highest):
- 1 - Exploration and Research Phase
 - 2 - Beginning Development
 - 3 - Initial Implementation
 - 4 - Full Implementation
 - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics		2			
Next Generation Science Standards				4	
History-Social Science				4	

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards					5
History-Social Science					5

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education				4		
Health Education Content Standards			3			
Physical Education Model Content Standards				4		
Visual and Performing Arts				4		
World Language			3			

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					5
Identifying the professional learning needs of individual teachers					5
Providing support for teachers on the standards they have not yet mastered			3		

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.

- Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	5
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	5

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

- Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

We place a strong emphasis on building positive partnerships with families, as outlined in LCAP Goal #3: "All families and the larger school community will have increased levels of engagement with our schools, and families will feel welcomed to be an active participant in their child's education."

All elementary teachers, as well as some junior high and high school teachers, hold parent-teacher conferences for every student to discuss strengths and areas for growth. In addition, our schools regularly conduct Student Study Team (SST), 504, and IEP meetings that involve teachers, administrators, families, and students- all centered around improving student outcomes. At Loyalton High School, staff meet individually with each student and their family to review the student's personalized 4-year plan for graduation and postsecondary goals.

We maintain active school site councils, booster clubs, parent clubs, and welcome numerous parent volunteers who support our schools in meaningful ways. We've also strengthened communication through the use of electronic school message boards, which help keep families informed of upcoming events and key announcements.

In addition to traditional engagement efforts, we have broadened opportunities for family and community input through a variety of advisory and community forums. These include CTE advisory committee meetings, an ethnic studies curriculum advisory committee, and town hall meetings on important school topics such as the reopening of the middle school and improvements to the girls' softball field.

Together, these actions reflect our ongoing commitment to fostering strong, inclusive relationships between school staff and families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

Our focus areas for the 2025-2026 school year include continuing to improve our school and district websites, improving communication to ensure all families are aware of school activities and events, and efforts to improve parent involvement at the high school level.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

To improve engagement of underrepresented families, we are committed to strengthening personal outreach and increasing inclusive communication. Although our bilingual aide transitioned into a different role within the district during the second half of the 2024–25 school year, we continue to utilize her as needed to make personal contact with Spanish-speaking families and ensure they feel connected to their child's school and informed about their education.

Looking ahead, we will re-administer the EL Parent Survey and site-specific climate surveys to gather input and identify areas for continued growth. We will continue to increase bilingual communication and prioritize more one-on-one meetings with families, particularly those from underrepresented groups.

Our Foster and Homeless Liaison will also continue to reach out personally to families under her purview, ensuring they are aware of and connected to school and community supports. In partnership with the School Attendance Review Board (SARB) team, we will continue to connect families with available resources to reduce barriers and strengthen their involvement in their child's education.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.	2
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	3
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	5
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	4

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

We have many strengths in the area of building partnerships with families to support student outcomes. Our communication systems ensure consistent and transparent information flow between the school and families. These include weekly all-calls, a text and email communication system, weekly menus, newsletters, updated school and district websites, Facebook, and parent-teacher conferences.

We have also implemented a variety of family engagement initiatives, such as Back to School Night, Open House, Senior Variety Show, and Tech-Wise Family Night, which are designed to involve parents in the educational process and empower them with tools to support their children's learning at home. SPJUSD actively involves families in decision-making through committees and councils, promoting a sense of ownership and collaboration in school improvement efforts.

In 2025–26, we will begin sharing new, easy-to-read parent reports generated from our Amplify DIBELS assessment system, helping families better understand their child's literacy progress and how they can support learning at home.

We also created an attendance clerk position to strengthen home-school partnerships around student attendance. This staff member makes personal contact with families when students are absent to identify challenges, offer support, and reinforce the importance of consistent attendance as a key component of academic success.

Additionally, we offer a range of supports such as counseling services, academic interventions, and community partnerships to address diverse family needs, creating a collaborative and inclusive environment. Collectively, these efforts help build strong school-family partnerships that directly enhance student learning and success.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

One of our key focus areas for improvement in building partnerships for student outcomes is increasing the number of opportunities for families to engage with their child's learning. In particular, our goal is to offer more parent workshops and family nights that are focused on providing families with tools and strategies to support student learning at home.

Through a new grant received by the County Office of Education, we are planning to host family math, science, and computer science nights across our schools. These events will be designed to engage students and their families in hands-on learning experiences while fostering stronger connections between school, home, and the curriculum.

By expanding these offerings, we hope to strengthen our partnerships with families and better equip them to support student achievement across subject areas.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

To improve engagement of underrepresented families, we will continue to prioritize personalized outreach and inclusive communication strategies. Although our bilingual aide position was vacant during the second half of the 2024–25 school year due to a staffing change, we continue to utilize the staff member in her new role to support communication with Spanish-speaking families as needed. This personal outreach remains a key strategy for ensuring families feel informed, welcomed, and connected to their child's education.

We will re-administer the EL Parent Survey, along with school-specific climate surveys, to gather feedback and identify areas for continued improvement. We will also increase communication in both Spanish and English and expand opportunities for one-on-one meetings with families to strengthen relationships and promote student success.

In addition, our Foster and Homeless Liaison will continue to reach out personally to the families she supports, ensuring they are aware of and connected to school and community resources. We will also work with our School Attendance Review Board (SARB) team to provide families with needed support and to remove barriers that may be preventing full engagement in the educational process.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA’s progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	5
10. Rate the LEA’s progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	4
11. Rate the LEA’s progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	4
12. Rate the LEA’s progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	5

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

- 1. Based on the analysis of educational partner input and local data, briefly describe the LEA’s current strengths and progress in Seeking Input for Decision-Making.

We have many strengths when it comes to seeking input for decision-making. We have active School Site Councils, advisory boards, booster clubs, and parent groups where families are engaged and regularly contribute to decisions that impact their child’s school. We conduct surveys and host LCAP community input sessions to gather feedback on key priorities. In addition, we maintain open and transparent communication channels, providing families with timely updates and multiple opportunities to share input during public meetings.

We have expanded our engagement efforts in several meaningful ways. We hosted a public meeting in partnership with County Public Health to support the development of the Community Health Improvement Plan, inviting community members to share their perspectives and priorities. We held town hall meetings to solicit parent and community feedback on two major initiatives: the reopening of the middle school and ensuring that our girls have access to a dedicated softball field.

To support digital literacy and responsible technology use, we hosted Tech-Wise Family Nights, where parents and students could engage in dialogue around managing screen time, device use, and balancing technology in family life. Additionally, we launched an Ethnic Studies Curriculum Advisory Committee to involve staff and community members in shaping the content and implementation of this important new course offering.

These efforts demonstrate our commitment to inclusive and responsive decision-making that values the voices of our educational partners at every level.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

While we have strong systems in place for gathering input, we recognize the need to broaden participation and increase the number of families engaged in our decision-making processes. Based on feedback and participation data, our focus area for improvement is expanding outreach to engage more parents and guardians. This includes exploring flexible meeting times, virtual participation options, and more personalized communication strategies. We also want to provide information about how input is used, so families see the impact of their involvement.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We will continue to emphasize personal outreach as a key strategy for engaging families. Although our bilingual aide position was vacant for the second half of the year, we have continued to use her as needed to reach out to families and ensure they feel connected to their child's school and informed about their education. Families have expressed appreciation that our surveys, emails, and text messages now go home in both Spanish and English, and that materials sent home in hard copy are also provided in Spanish when needed.

We will continue administering the EL Parent Survey and each school's climate survey to gather input. Our Foster and Homeless Liaison will also continue personally connecting with families to help them access support services and stay informed. Additionally, we will work with the School Attendance Review Board (SARB) team to connect families with community resources and provide appropriate supports.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

The California Healthy Kids Survey (CHKS) was administered in Spring 2024 to students in 7th, 9th, and 11th grades. The results reveal some consistent patterns across grade levels, with key shifts emerging between middle and high school years. Among 7th graders, 54% reported feeling connected to school, and 56% said they were motivated academically. Sixty-five percent felt there were caring adults at school, and 67% reported feeling safe. However, bullying appeared to be a significant issue at this grade level: 50% reported experiencing some form of harassment or bullying, 78% said they had been the subject of mean rumors or lies, and 50% reported experiencing cyberbullying.

In 9th grade, student perceptions of school climate dropped in nearly every category. Only 42% of 9th graders reported feeling connected to school, and just 38% said they were motivated academically. Fewer than half (49%) felt there were caring adults on campus, and only 57% reported feeling safe. Reports of harassment or bullying declined slightly to 38%, with 36% indicating they had been the subject of rumors or lies and 27% experiencing cyberbullying. These figures suggest that 9th grade may be a particularly vulnerable transition year where students are at higher risk of feeling disconnected and less supported.

By 11th grade, survey results improved substantially. Sixty-six percent of students reported feeling connected to school, and 52% indicated academic motivation. 67% of respondents reported having caring adults at school, and 70% said they felt safe at school. Reports of bullying and harmful peer behavior declined considerably: only 20% reported experiencing harassment or bullying, the same percentage who said they had been the subject of rumors or lies, and just 10% reported cyberbullying.

This data suggests a developmental trend where students report stronger relationships and school climate perceptions as they progress through high school, but also indicate the need for targeted supports in the middle grades, particularly in 7th and 9th, where indicators of safety, connectedness, and support are lowest and experiences with bullying are most prevalent.

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Our CHKS data from Spring 2024 provides valuable insights into student well-being and school climate across 7th, 9th, and 11th grades.

Areas of Strength:
School connectedness remains a key strength at the 11th grade level, where 66% of students report feeling connected to their school. Similarly, 67% of 11th graders feel they have caring adults at school, and 70% feel safe while on campus. These positive perceptions indicate that upper-grade students generally experience a supportive and safe environment. Feelings of safety are also relatively high in 11th grade compared to earlier grades.

Identified Needs:
There is a marked decline in school connectedness, academic motivation, and perceptions of caring adults in the middle grades, especially among 7th and 9th graders. For example, only 54% of 7th graders and 42% of 9th graders report feeling connected to school, with motivation dropping to 56% and 38% respectively. Caring adult perceptions also dip to 65% in 7th grade and further to 49% in 9th grade. Safety perceptions are lower in these grades as well, with just 67% of 7th graders and 57% of 9th graders feeling safe at school.

Bullying and cyberbullying continue to be concerns, particularly in middle school, where 50% of 7th graders report harassment or bullying, 78% have experienced mean rumors or lies, and 50% report cyberbullying. These issues decrease in the 9th and 11th grades but remain areas requiring attention.

Conclusion:
While the district demonstrates strengths in supporting upper-grade students' connection, safety, and access to caring adults, challenges remain in the middle and early high school years. The data highlights the need to focus efforts on increasing school connectedness, academic motivation, and adult support for younger students, as well as addressing bullying and safety concerns in middle school. Targeted strategies to support students during these critical transitional years will be essential to improving overall student well-being and academic success.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Based on the 2024 CHKS data analysis, we are prioritizing efforts to address the decline in school connectedness and academic motivation, particularly among 7th and 9th graders, as well as ongoing concerns around bullying, cyberbullying, and perceptions of adult support. To improve these areas, we will implement targeted strategies aimed at increasing student engagement and strengthening supportive relationships within the school community.

A major step toward these goals is the reopening of the middle school in Loyalton for the 2025-2026 school year. This will relocate 6th grade students from the elementary school, and 7th and 8th grade students from the high school to a dedicated space designed specifically for their developmental needs. We anticipate this change will positively impact students' sense of belonging, school connectedness, and overall climate for these grade levels.

In addition, we will strengthen our anti-bullying programs and digital safety education to reduce incidents of harassment and cyberbullying. We will also implement targeted strategies to ensure students feel supported by caring adults who are actively engaged in their well-being.

Together, these revisions and actions reflect our commitment to continuous improvement, aiming to create a safer, more supportive, and motivating learning environment that addresses the specific needs identified through our local data.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

We use our master schedules and student information system (PowerSchool) to monitor student enrollment in a broad course of study across grade spans and student groups, including unduplicated students and individuals with exceptional needs. These tools allow us to regularly review course offerings and participation to ensure equity and access. Additionally, classroom instruction is monitored through routine walkthroughs to assess whether instructional practices and materials support access to a diverse and comprehensive curriculum. This includes access to core academic subjects as well as enrichment opportunities such as the arts, CTE, and physical education. Data is disaggregated, when possible, to ensure all student groups are equitably served.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

Based on our locally selected tools such as master schedules, PowerSchool enrollment data, and reviews of instructional materials, all students have access to, and are enrolled in, a broad course of study. Standards-aligned resources and scheduling confirm that students in Grades TK–6 receive instruction in all core subjects, including English Language Arts, Mathematics, Social Studies, Science, Visual and Performing Arts, Health, and Physical Education. In Loyaltton, elementary students also benefit from weekly instruction in art and music, as well as garden-based learning in the fall and spring months, enriching their educational experience and supporting a well-rounded curriculum.

For Grades 7–12, students have access to these subjects as well as Foreign Language, Applied Arts, and Career Technical Education (CTE) where available. While most subject areas are equitably accessible across school sites and student groups, there is a difference in CTE access. Downieville does not currently offer a formal, in-person CTE pathway, which limits local options for career technical preparation. To help mitigate this, the district utilizes online platforms and partnerships to expand course offerings beyond what our small teaching staff can provide. We continue to explore opportunities to expand access, particularly in areas like CTE, to ensure all students can engage in a broad and rigorous course of study.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

One of the primary barriers to providing all students with access to a broad course of study is the LEA's small size and the associated funding limitations. Creating master schedules that offer a wide range of competitive courses is especially difficult when working with high schools serving only 20 and 150 students across grades 7–12. In grades TK–6, monitoring tools indicate that the instructional time required for foundational literacy, mathematics, and mandated physical education often limits students' ability to fully engage in other subject areas such as science, the arts, and social studies. In the primary grades, students receiving intensive reading intervention may have reduced access to enrichment subjects. For grades 7–12, barriers include teacher credentialing constraints and the limitations of a seven-period schedule (and block schedule in Downieville), which restrict the ability to expand electives, Career Technical Education, and other enrichment opportunities. Despite these challenges, the LEA continues to leverage online platforms and partnerships to increase access wherever possible.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

ONLINE COURSES & EXPANDED ACCESS: In 2025–26, the LEA will continue expanding access to online learning opportunities through platforms such as Peak/FuelEd to provide a wider array of AP, elective, and credit recovery courses. This is especially critical for students at smaller school sites like ours, where in-person course offerings are limited.

DATA-INFORMED INSTRUCTION: We will deepen our commitment to data-informed instruction through targeted professional development focused on using assessment data to adjust teaching practices, identify gaps in access, and improve student outcomes across subjects.

SCHEDULING & SUPPORTS: To ensure greater access to college-prep and enrichment courses, we will reduce enrollment in low-level or remedial courses where appropriate and increase enrollment in rigorous coursework, embedding academic supports within the master schedule and general education classrooms when possible.

EQUITY IN ACCESS: We will also monitor course-taking patterns by site, grade span, and student group (including unduplicated pupils and students with exceptional needs) to identify and address inequities in access and participation.

Contact Electric, Inc.

CA.C-10 License #803320

1070 Hartford Court, Reno, NV 89503 / TEL: 775-787-0267 / FAX: 775-787-0267 / contactelectric@sbcglobaI.net

Proposal/Contract

Quote Date: 6/18/2025

Submitted For: Sean Snider: School District Superintendent
Loyalton Elementary School

Job Name: Install 3 dedicated 100amp circuits to 3 new temporary buildings.

Client Address: 109 Beckwith Rd.

Job Location: Same

Loyalton, CA 96118

Client TEL: 530-608-0805

Client e-mail: ssnider@spjUSD.org

Date of plans: 06/18/25

Proposal for electrical construction per blueprints and specifications for dwelling at job location listed above and is subject to the following conditions:

1. All labor and materials provided by Contact Electric are warranted for a period of one year. All materials provided by Contact Electric will be sold to the client with a 20% mark-up in price.
2. Owner/General Contractor to furnish all lighting fixtures unless otherwise specified. Contact Electric materials warranty does not apply to materials, fixtures, appliances or parts furnished by Owner/General Contractor. All labor involved with replacement of such defective or incorrect parts furnished by Owner/General Contractor will be paid for by the Owner/General Contractor.
3. Owner/General Contractor to furnish all appliances including kitchen, bath, and spa equipment. Electrical installation of appliances does not include appliance assembly, fitting or fastening in place, and/or cord installation, unless otherwise specified.
4. Complete and exact electrical instructions and specifications for all appliances and fixtures that require wiring are to be furnished to Contact Electric at time of initial rough wiring. Blueprints and/or specifications for any relevant cabinetry or masonry involved with the placing or wiring of such appliances and fixtures must also be made available.
5. This proposal does not include any repair required to walls, ceilings, etc. where sections are removed for access needed to complete electrical work.
6. This proposal does not include any fees (i.e. utilities, permits) unless otherwise specified. An extra charge will be billed if Contact Electric has to furnish engineering or other reports to any agencies.
7. Contact Electric does not do any digging of trenches.
8. Door chime systems, thermostat wiring, alarm/security systems, media/entertainment system and any other systems or equipment are not included in this proposal. Contact Electric does not vent fans.
9. This proposal does not consider omissions or errors on blueprints or specifications with respect to National Electric Code or other local code requirements.
10. Any and all extra work not specifically included in this bid will be considered as a change order. All change orders will be approved in the form of a written change order, signed by the appropriate individuals, before the extra work has begun. All extra work will be charged at a rate of \$160.00 per man/per hour.

Proposal specifics and cost estimates are detailed below and/or on the attached sheets.

ITEM #1 : COST =\$36,000. Contact Electric will furnish all electrical labor & the following list of materials to complete all rough & finish electrical work to install 3 new 100amp dedicated 240volt circuits to 3 temporary buildings.

#1cu THHN wire X 2,700'.

#6cu THHN wire X 900'.

Christy boxes X 3.

1 1/2" schedule 40 PVC pipe & fittings X 900'.

Chases, nipples, pipe, boxes & fittings to connect into each premanufactured building.

We propose hereby to furnish labor and materials in accordance with the above specifications for the sum of \$36,000.

ACCEPTANCE OF PROPOSAL: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Acceptance of this proposal is valid for 30 days past the "quote date" listed above.

School District Superintendent:

Printed name: Sean Snider

Signature:

Date:

Contact Electric, Inc.

Printed name: Jason Riedel - CEO

Signature:

Date:

Loyalton Elementary School;3 new dedicated 100amp 240volt circuits

2025-26 Instructional Continuity Plan (ICP)

This template provides a framework for the Instructional Continuity Plan (ICP) and should be tailored to the unique needs and resources of the LEA and its school sites.

Guidance regarding completion and requirements of the Instructional Continuity Plan (ICP), including SB 153 requirement that this ICP be included in the Comprehensive School Safety Plan (CSSP) by July 1, 2025 can be found at <https://www.cde.ca.gov/re/di/or/icpguidance.asp>.

Local Educational Agency (LEA) Name	School Name	Contact Name and Title	Email and Phone
Sierra-Plumas Joint Unified School District / Sierra County Office of Education	Sierra-Plumas Joint Unified School District / Sierra County Office of Education	Sean Snider District Superintendent	ssnider@spjUSD.org (530) 993-1660

Introduction and Purpose

Information about the Instructional Continuity Plan (ICP) requirements, revision and adoption dates.

This Instructional Continuity Plan (ICP) was last revised on June 24, 2025 and adopted by Sierra-Plumas Joint Unified School District / Sierra County Office of Education on June 24, 2025 to ensure all students have access to instruction during a natural disaster or emergency, as mandated by Senate Bill 153, Chapter 38, Statutes of 2024 (SB 153), which adds a provision to California Education Code (EC) Section 32282.

This ICP will be included in the LEA's Comprehensive School Safety Plan (CSSP) by July 1, 2025. Inclusion of this ICP in the CSSP will be required to obtain approval of a Form J-13A waiver request beginning in fiscal year 2026-27. This plan is intended to minimize disruptions to instruction and provide support for pupils' social-emotional, mental health, and academic needs.

Engagement with Pupils and Families

Protocol for Engagement

Protocol for engagement with pupils and their families.

As required, Sierra-Plumas Joint Unified School District / Sierra County Office of Education will engage with pupils and their families as soon as practicable, but **no later than five calendar days** following an emergency.

Methods of Two-Way Communication

Methods for two-way engagement.

The protocol for engagement with pupils and their families is designed to establish two-way communication. Current existing methods include:

- Short messaging service (SMS)
- Phone Calls
- Email
- Social Media

Plans for Unforeseen Events

Plans to address unforeseen events such as power outages and damage to infrastructure and how they may impact methods for two-way communication.

SPJUSD/SCOE has multiple communication methods that enable us to communicate on or off-site, and with or without power. These include our all-call system, emails, SMS messaging, Facebook, and both school and district websites. In the event of unforeseen events such as power outages or damage to infrastructure, we will activate a layered communication approach to ensure continued two-way communication with staff, students, and families.

We work closely with law enforcement and county emergency services to ensure accurate, timely messaging. If normal communication channels are disrupted, we will implement backup systems, including mobile access to mass notification tools and pre-established phone trees. Within the minimum five-day window, the district will communicate with administrators, teachers, and staff and send mass updates to families impacted by the disruption.

Daily instructional updates will be provided via text and email and posted on district and school websites. Our multi-platform system ensures that communication remains reliable and responsive, even in emergency conditions.

Support for Unique Needs

Plans designed to identify and provide support for pupils' social-emotional, mental health, and academic needs.

SPJUSD/SCOE is committed to supporting the social-emotional, mental health, and academic needs of all students during any disruption to in-person instruction. Our layered communication system including "all-calls", mass email, and text messaging ensures timely two-way engagement with families and enables staff to identify students in need of targeted support.

Within the first five days of an emergency, school staff will proactively reach out to students and families to assess immediate needs. Site administrators, counselors, and support staff will review data such as IEPs, 504 plans, academic performance, and attendance to prioritize support for vulnerable student populations, including students with disabilities, English learners, foster youth, homeless youth, and socioeconomically disadvantaged students.

Because the Tiny Eye counseling platform is virtual, students can continue accessing counseling services seamlessly during disruptions to in-person instruction.

Through these measures, SPJUSD remains focused on ensuring every student stays connected, supported, and engaged in learning during emergency-related disruptions.

Access to Instruction

Timeline for Access to Instruction

Timeline for access to instruction no more than 10 instructional days following the emergency.

As required, Sierra-Plumas Joint Unified School District / Sierra County Office of Education will provide access to in-person or remote instruction as soon as practicable, but **no more than 10 instructional days** following the emergency.

Conditions for Resuming Access to In-Person Instruction

Conditions under which in-person instruction will resume and any alternative sites or arrangements considering various aspects of recovery.

Outlined below are conditions under which in-person instruction will resume and any alternative sites or arrangements considering various aspects of recovery, including:

- Evacuation orders lifted
- Power and utilities functioning
- Healthy air quality
- Access to safe and clean water
- Campus free from debris and hazards
- Internet fiber lines connected and functioning
- Sufficient staff available
- Kitchens operational for meals

Remote Instruction

Plans for remote instruction.

As required, Sierra-Plumas Joint Unified School District / Sierra County Office of Education remote instruction will align with EC sections 51747 and 51749.5, governing Independent Study instruction modalities. Remote instruction will be designed to meet instructional standards that are, at minimum, equivalent to those applicable in independent study programs.

Access to Instructional Materials

Methods for distributing digital and non-digital materials.

As required, remote instruction offered will align with expectations of access and equity.

SPJUSD is committed to ensuring all students have access to both digital and non-digital instructional materials during any interruption to in-person learning. Instructional materials for remote learning will be distributed through multiple methods to meet the diverse needs of students and families.

For students with reliable internet access, materials will be delivered through Google Classroom. Chromebooks or other district-issued devices will be made available to any student in need, along with a limited number of mobile hotspots for households lacking internet connectivity.

For students with limited or no internet access, SPJUSD will provide printed instructional packets and other physical materials. These materials will be distributed through designated pick-up locations at school sites or delivered directly to families when transportation or access is a barrier.

All distributed materials, whether digital or physical, will be aligned with state standards, grade-level expectations, and student learning plans (e.g., IEPs, 504s). Teachers will be responsible for ensuring students have the necessary support to engage with these materials, including options for live virtual instruction, recorded lessons, or scheduled phone/video conferencing for feedback and assistance.

In alignment with state expectations, SPJUSD's approach will ensure equitable access for all students, including English learners, students with disabilities, foster youth, and other priority populations.

Access to Schoolwork

Platforms and processes for accessing and submitting schoolwork.

As required, remote instruction offered will align with expectations of access and equity.

Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) are committed to ensuring that all students have access to both digital and non-digital instructional materials during any interruption to in-person learning. Instructional resources will be distributed using a variety of methods tailored to meet the diverse needs of students and families.

For students with reliable internet access, instructional materials will be provided through digital platforms such as Google Classroom. Chromebooks or other district-issued devices will be available to any student in need, and mobile hotspots will be issued to households experiencing connectivity challenges, based on availability and individual need.

For students with limited or no internet access, printed instructional packets and other physical learning materials will be provided. These will be distributed through designated pick-up points at school sites or delivered directly to families when transportation or access presents a barrier.

All instructional materials, whether digital or physical will be aligned with state content standards, grade-level expectations, and individualized learning plans such as IEPs and 504 plans. Teachers will provide support through a variety of formats, including live virtual instruction, recorded lessons, printed guidance, and one-on-one check-ins via phone or video conferencing.

SPJUSD / SCOE will ensure that English learners, students with disabilities, foster youth, students experiencing homelessness, and other priority groups receive targeted support. Spanish communication and outreach will be coordinated through bilingual staff and site teams to ensure that families fully understand how to access materials and instructional support.

Temporary Reassignment

Procedures and agreements for temporary reassignment with neighboring LEAs.

Sierra-Plumas Joint Unified School District / Sierra County Office of Education provides support to pupils and families to enroll in or be temporarily reassigned to another site, school district, county office of education, or charter school if an emergency or natural disaster disrupts in-person learning:

In the event that an emergency or natural disaster disrupts in-person learning for an extended period, Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOPE) will support the temporary reassignment of students to ensure educational continuity.

This may include assisting students and families with enrolling at an alternative site, neighboring local educational agency (LEA), county office of education, or charter school. SPJUSD/SCOPE collaborates with surrounding districts and the Butte, Plumas, and Nevada County Offices of Education to coordinate temporary instructional placements when necessary.

Support during reassignment may include:

- Timely transfer of student records
- Coordination of transportation when feasible
- Communication with receiving schools to ensure appropriate academic placement and access to support services

Families will be informed promptly of available options and guided through the process by school site administrators and district-level staff. SPJUSD/SCOPE will make every effort to maintain consistency in curriculum and instructional materials to reduce disruption to student learning during temporary placements.

Instructional Continuity

Communication Protocols

Communication protocols for families, students, staff and faculty, including how information will be made available and with what frequency including methods and timelines.

Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOPE) utilize a layered communication strategy to ensure timely, accurate, and accessible information is shared with families, students, staff, and faculty during any instructional disruption.

Communication is delivered through multiple platforms, including districtwide email and text messaging systems, the all-call notification system, the district and school websites, and official social media channels. Messages are translated as needed to ensure accessibility for all families.

In the event of an emergency, daily updates will be provided regarding instructional plans, student services, and safety conditions. Two-way communication is prioritized: families and staff are encouraged to reach out with questions, and district or site personnel will respond within five days or sooner.

Additional communication methods include district-issued devices, a limited number of mobile hotspots for families without internet access, and site phone trees to reach staff and families in areas with limited connectivity. Virtual check-ins and wellness calls may also be used by school administrators and counselors to maintain personal connections and ensure continuity of support.

SPJUSD/SCOPE remain committed to keeping all stakeholders informed and engaged, with communication efforts adapted to the evolving needs of the situation.

Technological Readiness

Technology readiness for educators and students to support a pivot from in-person to remote learning through independent study including early access to independent study program written agreements, online access to assignments and academic resources, assignment of devices, online instructional platform and access to internet and devices.

Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) are prepared to support a smooth transition from in-person to remote learning through independent study, with infrastructure in place to ensure students and educators have access to the necessary devices, platforms, and connectivity.

Students in grades 9-12 are issued individual Chromebooks for daily use at school and home. Students in grades 7-8 also have dedicated devices stored on campus, which can be sent home as needed during a shift to remote instruction. At the elementary level, devices are currently shared within classrooms; however, the district is equipped to expand distribution to provide one-to-one access in an emergency.

Google Classroom is the primary platform for online instruction in upper grades, while elementary instruction remains more paper-based and textbook-driven. These materials can be adapted and distributed as printed packets or uploaded digitally to ensure access for all students during a disruption. Teachers will coordinate with site teams to ensure that students receive assignments and instructional materials in a format that aligns with their learning needs.

The district maintains a limited supply of mobile hotspots, prioritized for families with limited or no internet access. Technology support is available to help students and families with device setup, login issues, and access to instructional resources. In areas with poor connectivity, alternative methods such as printed materials and phone check-ins may be used.

Early access to independent study written agreements will be offered during any anticipated transition to remote learning, so students can continue instruction without delay. SPJUSD/SCOE will ensure students with IEPs, 504 plans, and other learning needs receive appropriate accommodations and support in the remote environment.

Instruction and Assessment

Prioritization of essential learning, making standards-aligned learning objectives, methods for monitoring progress and additional support whenever possible, including tutoring, check-ins, virtual office hours or other methods.

In the event of a transition to remote learning, Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) will prioritize essential learning and ensure that instruction remains focused, standards-aligned, and accessible to all students.

Teachers will identify priority standards within core content areas and develop clear, grade-appropriate learning objectives to guide instruction. Instructional delivery will vary by grade span to reflect student needs and instructional practices:

In grades 9-12, most teachers will use Google Classroom to share assignments, resources, and instructional videos.

In elementary grades, where instruction is more textbook- and paper-based, teachers will prepare and distribute printed materials or scanned resources for home use.

Instructional materials will be adapted for remote access whenever possible and aligned to students' individual learning plans, including IEPs and 504s.

Student progress will be monitored through assignment completion, formative assessments, and ongoing teacher feedback. Secondary students will also receive grading updates through online platforms. Teachers will maintain regular communication with students and families to review progress and adjust instruction as needed.

Additional support will be available through scheduled virtual check-ins, small group sessions, office hours, and referrals to tutoring services when available. Counselors and support staff, including those using the Tiny Eye virtual platform, will remain in contact with students to support both academic engagement and social-emotional well-being.

SPJUSD and SCOE remain committed to providing high-quality instruction and responsive support during any period of remote or disrupted learning.

Access (Equity, Accessibility, and Inclusion)

Equity, Accessibility, and Inclusion

How all students, including those with disabilities, those experiencing homelessness, foster youth, or English learner (EL) students will continue to have equal access to instructional resources.

Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) will ensure that all students, including students with disabilities, those experiencing homelessness, foster youth, and English learner (EL) students have continued access to instructional resources during any period of remote or disrupted learning.

Instructional materials will be offered in both digital and print formats to meet the diverse needs of students. Devices and connectivity resources (such as Chromebooks and a limited number of mobile hotspots) will be distributed based on individual student needs to support meaningful participation in learning.

Support services will be coordinated by site administrators, school counselors (Tiny Eye or in-person), and designated liaisons to identify and respond to barriers related to housing instability, caregiving responsibilities, or language access. Students requiring accommodations or modifications will receive individualized support in alignment with their IEPs, 504 plans, or learning needs. Multilingual families will receive communication in their home language to promote ongoing engagement.

SPJUSD/SCOE remain committed to ensuring that every student has the tools, support, and resources necessary to fully engage in instruction, regardless of circumstance.

Individualized Education Plans (IEP)

How will IEPs continue to be provided and maintained.

In the event of a transition to remote learning, Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) will ensure that students with disabilities continue to receive services in accordance with their Individualized Education Plans (IEPs). Special education staff will collaborate with families to review and, when necessary, revise IEPs to reflect temporary learning environments.

IEP meetings will be conducted virtually or by phone to maintain compliance with timelines and parent participation rights. Specialized academic instruction, related services (such as speech, counseling, or occupational therapy), and accommodations will be delivered through a combination of online sessions, phone consultations, and instructional packets, depending on student needs and accessibility.

SPJUSD and SCOE are committed to maintaining the integrity of the IEP process and ensuring continuity of services, with a focus on meaningful access to instruction for all students with disabilities.

English Learners (EL)

How will EL students continue to be supported in alignment with the California English Learner Roadmap Policy.

Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) will continue to support English learners in alignment with the California English Learner Roadmap Policy, ensuring access to both designated and integrated English language development (ELD).

Teachers will provide ELD instruction through remote lessons, targeted small groups, or instructional packets aligned with students' proficiency levels. Bilingual staff will support language access and communication, and all core content will be scaffolded to promote both language development and academic achievement.

SPJUSD and SCOE will ensure that EL students remain actively engaged in learning, receive appropriate language support services, and have equitable access to the full curriculum, even during times of instructional disruption.

Professional Learning

Professional learning opportunities and resources utilized if the need to pivot to remote instruction and assessment arises.

Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) will provide professional learning opportunities that prepare educators to deliver equitable and accessible instruction in both in-person and remote settings. Training will focus on differentiated instruction and effective use of digital and print instructional materials to meet the diverse needs of all students, including those with disabilities, foster youth, homeless students, and English learners.

Educators will receive ongoing support in using technology tools and online platforms such as Google Classroom and Zoom to facilitate remote instruction and assessment, ensuring all students maintain access regardless of barriers such as connectivity or language. Professional development will also include strategies for monitoring student engagement and coordinating with counselors and liaisons to address social-emotional and logistical challenges that may impact learning.

These professional learning initiatives will be continuously refined through feedback and collaboration to help staff respond effectively and equitably if a transition to remote learning becomes necessary.

Well-Being and Support Services

How the LEA will provide access to physical and mental health professionals, including those who speak languages other than English.

Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) will ensure all students have access to physical and mental health professionals through both in-person and virtual services. The Tiny Eye online counseling platform will be a key resource, enabling students to seamlessly access mental health support remotely, including virtual check-ins with school counselors. Services will be provided in Spanish, as needed to support English learners, ensuring

culturally and linguistically appropriate care. Additionally, designated liaisons and site staff will coordinate outreach to families to facilitate connection with health professionals who meet language and accessibility needs.

Plans to provide access back-up, water and medicines in the event of an emergency.

SPJUSD and SCOE are committed to maintaining essential health supports during emergencies by coordinating with families and local agencies to ensure students with medical needs have access to necessary medications and emergency supplies, including back-up water. District and site administrators along with the school nurse will work closely to monitor student health plans and communicate with caregivers to arrange for timely distribution or delivery of required medicines and supplies. Emergency preparedness plans include maintaining safe storage and distribution protocols for these resources at school sites and providing families with guidance for home readiness.

Plans to ensure continuity of other support services, including special education, counseling, after-school programs, and access to kitchens and food services, adapting these services to the online or hybrid environment when necessary.

SPJUSD and SCOE will maintain continuity of essential support services through a combination of in-person, hybrid, and remote delivery models. Special education services will continue in alignment with Individualized Education Plans (IEPs), with tailored supports provided virtually or in-person to meet students' unique needs. Counseling services will be accessible through the Tiny Eye virtual platform and/or direct outreach by the school counselor and liaison/s. After-school programs will adapt by offering virtual enrichment opportunities and socially distanced in-person activities when feasible. To address food security, the district will continue to provide access to nutritious meals through grab-and-go distribution sites and home delivery as needed, ensuring all students have reliable access to kitchen and food services during remote or disrupted learning periods.

Site-Based Collaboration

How administrators, faculty, information technology staff, students, and parents will collaborate in the development and implementation of this ICP.

While the development of the Instructional Continuity Plan (ICP) did not include a full-blown community engagement process, Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) collaborated closely with site principals, the SELPA director, the technology specialist, the Director of Business Services/CBO, and the Director of Student Improvement during the plan's creation.

Moving forward, the district remains committed to ongoing collaboration among administrators, faculty, information technology staff, students, and parents throughout the implementation of the ICP. Regular communication channels such as site meetings, surveys, and feedback forums will be utilized to gather input and address challenges in real time. This collaborative approach will ensure the ICP remains responsive to the needs of all stakeholders, fostering shared ownership and continuous improvement in instructional continuity, equity, and access.

Return to Site-Based Learning

Conditions that must be met prior to returning from disruption including reopening sites.

Before resuming in-person instruction and reopening school sites, Sierra-Plumas Joint Unified School District (SPJUSD) and the Sierra County Office of Education (SCOE) will ensure the following conditions are met to provide a safe and functional environment for students, staff, and families:

- Evacuation orders have been lifted by relevant authorities.
- Power and utilities (electricity, gas, water) are fully operational.
- Air quality meets health standards conducive to safe learning.
- Access to safe and clean water is restored and verified.
- Campuses are cleared of debris, hazards, and any environmental safety risks.
- Internet fiber lines and connectivity are restored and functioning properly to support instructional technology needs.
- Sufficient staff are available to support instruction, supervision, and essential services.
- School kitchens are operational to provide meals to students.

Alternative sites or arrangements may be considered to support continuity of instruction and services during recovery phases when traditional campuses are not fully available.

Integration with Comprehensive School Safety Plan (CSSP)

Integration of this Instructional Continuity Plan (ICP) into Sierra-Plumas Joint Unified School District / Sierra County Office of Education's Comprehensive School Safety Plan (CSSP).

This Instructional Continuity Plan (ICP) will be included as an integral component of Sierra-Plumas Joint Unified School District / Sierra County Office of Education's Comprehensive School Safety Plan (CSSP) by July 1, 2025, as required by SB 153. The information in this ICP will be considered in relation to other aspects of the existing safety plan. A locally-adopted CSSP must include this ICP to obtain approval of a Form J-13A waiver request beginning in fiscal year 2026-27.

Review and Updates of this Instructional Continuity Plan (ICP)

Frequency of review and update of this ICP.

This Instructional Continuity Plan will be reviewed and updated in collaboration with Educational Partners, considering feedback and lessons learned on the following basis:

This Instructional Continuity Plan (ICP) will be reviewed and updated annually in collaboration with educational partners, including site administrators, teachers, classified staff, the SELPA director, technology specialist, Director of Student Improvement, Director of Business Services / CBO, and parent representatives. Reviews will incorporate feedback from stakeholders and reflect lessons learned from any school closures, emergencies, or disruptions to in-person learning.

Additional updates may occur as needed following significant events, changes in legislation, or shifts in district needs and resources. This ongoing review process ensures the ICP remains relevant, responsive, and aligned with the district's goals for equity, access, and instructional continuity.

June 29, 2025

Sean Snider, District Superintendent
Sierra Plumas Joint Unified School District
SSNIDER@SPJUSD.ORG

SUBJECT: Proposal for Geotechnical Investigation
 District Office Building and Children's Wellness Center Building
 Loyalton, California

Dear Sean,

It is my pleasure to submit this proposal to provide a Geotechnical Investigation for the foundations of the new Classroom and Children's Wellness Center Buildings located at 109 Beckworth Street in Loyalton, California. The new facilities will be pre-manufactured buildings placed on permanent foundations. The geotechnical investigation will evaluate the soil conditions underlying the site and provide recommendations for the design of the foundations. Details of the scope of our services are presented below.

Project Description

The project is composed of three pre-manufactured buildings. Two of the buildings will be joined forming the District Office Building and the third building will be the Children's Wellness Center Building. The Buildings will be single story wood framed structures. The structures will be placed on permanent foundation systems. The project site is relatively level.

Scope of Services

Geotechnical Investigation

The scope of our geotechnical services will include the following tasks: (1) a review of available documents and maps, (2) a field investigation including a minimum of six exploratory borings, (3) laboratory testing of selected samples from the borings, (4) geotechnical engineering evaluation of the soil conditions, (5) design recommendations for the foundations and (6) a geotechnical report summarizing our findings for the two structures.

Schedule of Work

A date for performing our subsurface investigation will be established based on authorization. We anticipate that one to two days will be required to complete the borings. We will perform our investigation in a timely manner and will commit to a delivery time of 30 calendar days after the date of authorization to proceed.

Fee for Services

The fee for our services will be on a time and materials basis. Hours will be billed at our standard rates which will be \$120 per hour for field investigations and \$150 per hour for geotechnical engineering analysis including report preparation and consultations. Fees for drilling are based on the drilling subcontractor's hourly rates. A preliminary estimate for the tasks listed above is presented in Table 1 below.

Table 1 - Estimated Cost

Task	Description	Hours	Rate	Amount	Total
Geotechnical Engineering					
A	Locate borings for USA	2	120	240	
B	Set up borings and Log borings	16	120	1920	
C	Lab testing and evaluation	L.S.	1400	1400	
D	Engineering Analysis	10	150	1500	
F	Preparation Two Reports	16	150	2400	
Geotechnical Engineering Subtotal					7460
Drilling and Sampling Sub-Contractor					
G	Drill 6 borings	16	200	3200	
	Utility locator	L.S.		400	
Drilling and Sampling Subtotal					3600
TOTAL					11060

LIMITATIONS

Acceptance of this proposal will indicate that you have reviewed the proposed scope of service and determined that it does not require more services than are being proposed at this time. Any exceptions should be noted and may result in a change in fees. Services will be provided in accordance with generally accepted practice of geotechnical engineering consultants performing comparable work in the Northern California Area at this time.

AUTHORIZATION

If this proposal and the attached General Conditions meet with your approval, please sign in the space provided below, make a copy for your files, and return the signed original proposal to our attention. Upon receipt, we will execute the agreement and return one copy to your attention.

We appreciate the opportunity to submit this proposal for providing engineering services for your project. If you have any questions regarding this proposed scope of services, fees, or other arrangements, please contact me at (510) 377 6989.

Sincerely,
Richard D. Short and Associates, Inc.



Richard Short, PE, GE
Principal



Client agrees to the Scope of Work and hourly rates presented described herein and the General Conditions attached.

By: _____
Client Signature

Print Name: _____

Date: _____

GENERAL CONDITIONS

1. Consultant, (Richard D. Short and Associates LLC.), shall invoice Client, Sierra Plumas Joint Unified School District periodically for the services performed under this Agreement. Client shall pay such invoices upon receipt. Invoices not paid within thirty (30) days of the invoice date shall be subject to a late payment charge of 1-1/2 percent per month. The invoice amounts shall be presumed to be correct unless Client notifies Consultant in writing within fourteen (14) days of receipt.
2. If Client fails to pay an invoice when due, Consultant may suspend all services until such invoice is paid in full. If payment in full is not made within sixty (60) days of the invoice date, Consultant may treat such nonpayment as a material breach of this Agreement by the Client and may terminate this Agreement.
3. Consultant shall perform its services in a manner consistent with the standard of care and skill ordinarily exercised by members of the profession practicing under similar conditions in the geographic vicinity and at the time the services are performed. This Agreement neither makes nor intends a warranty or guarantee, express or implied, nor does it create a fiduciary responsibility to Client by Consultant.
4. Consultant shall sign certifications only if Consultant approves the form of such certification prior to the commencement of services, and provided such certification is limited to a statement of professional opinion and does not constitute a warranty or guarantee, express or implied.
5. Services provided under this Agreement, including all reports, information or recommendations prepared or issued by Consultant, are for the exclusive use of the Client for the Project specified. No other use is authorized under this Agreement. Client will not distribute or convey Consultant's reports or recommendations to any other person or organization other than those identified in the Project description without Consultant's written authorization. Client releases Consultant from liability and agrees to defend, indemnify and hold harmless Consultant from any and all claims, liabilities, damages or expenses arising, in whole or in part, from such unauthorized distribution.
6. Consultant's reports, maps, field data, drawings, test results and other similar documents are instruments of professional service, not products.
7. Client will make available to Consultant all information regarding existing conditions, including the existence of hazardous or dangerous materials, and proposed uses of the Project site. Client will transmit immediately to Consultant any new information that becomes available or any change in plans. Client releases Consultant from liability for any incorrect advice, judgment or decision based on any inaccurate information furnished by Client or others. Client agrees to defend, indemnify and hold harmless Consultant from all claims, liabilities, demands or expenses arising, in whole or in part, from such information.
8. Client shall be responsible for correctly designating the location of all property lines of the Project site and all subsurface installations, such as pipes, tanks, cables, electrical lines, telephone lines and utilities within the Project site, unless otherwise agreed in writing.
9. Consultant is not responsible for the completion or quality of work that is dependent upon or performed by the Client or third parties not under the direct control of Consultant, nor is Consultant responsible for their acts or omissions or for any damages resulting therefrom.
10. Neither Client nor any other person may change or modify Consultant's work product without Consultant's written authorization. Client releases Consultant from liability and agrees to defend, indemnify and hold harmless Consultant from any and all claims, liabilities, damages or expenses arising, in whole or in part, from such unauthorized changes or modifications.
11. Client waives any claim against Consultant and agrees to defend, indemnify and hold harmless Consultant from any and all claims, liabilities, damages or expenses, including but not limited to delay of the Project, reduction of property value, fear of or actual exposure to or release of toxic or hazardous substances, and any consequential damages of whatever nature, which may arise directly or indirectly as a result of the services provided by Consultant under this Agreement, unless such injury or loss is caused by the sole negligence or willful misconduct of Consultant.
12. Client agrees to limit Consultant's liability due to professional negligence and to any liability arising out of or relating to this Agreement to the amount of Consultant's fee, whichever is greater. This limit applies to all services on this Project, whether provided under this or subsequent agreements.
13. All disputes between Consultant and Client shall be subject to non-binding mediation. Either party may demand mediation by serving a written notice stating the essential nature of the dispute and the amount of time or money claimed, and requiring that the mediation proceeds within sixty (60) days of service of notice. The mediation shall be administered by the American Arbitration Association or by such other person or organization as the parties may agree upon. No action or suit may commence unless the mediation does not occur within ninety (90) days after service of notice, the mediation occurred but did not resolve the dispute, or a statute of limitation would elapse if suit was not filed prior to sixty (60) days after service of notice.
14. Client shall be responsible for job site safety, except for Consultant's employees or subcontractors.
15. All samples shall remain the property of the Client, and Client shall be responsible for and promptly pay for the removal and lawful disposal of samples, cuttings and hazardous materials, unless otherwise agreed in writing. If appropriate, Consultant shall preserve samples obtained for the Project for not longer than sixty (60) days after the issuance of any document that includes the data obtained from those samples.
16. Client solely shall be responsible for notifying all appropriate municipal, regional, state or federal agencies and prospective buyers of the existence of any hazardous or dangerous materials located on or in the Project site, or discovered during the performance of this Agreement, as may be required by such agencies.
17. In the event Consultant's work is interrupted due to delays other than delays caused by Consultant, Consultant shall be compensated equitably (based on Consultant's current Schedule of Charges) for the additional labor or other charges associated with maintaining its work force for Client's benefit during the delay, or at the option of the Client, for charges incurred by Consultant for demobilization and subsequent remobilization.

18. If, during the course of performance of this Agreement, conditions or circumstances are discovered which were not contemplated by Consultant at the commencement of this Agreement, Consultant shall notify Client in writing of the newly discovered conditions or circumstances, and Client and Consultant shall renegotiate, in good faith, the terms and conditions of this Agreement. If amended terms and conditions cannot be agreed upon within thirty (30) days after notice, Consultant may terminate this Agreement and be compensated under paragraph 21 in this Agreement.

19. This Agreement may be terminated by either party upon ten (10) days written notice sent first class mail, return receipt requested. In the event of a termination, Client shall pay for all reasonable charges for work performed and demobilization by Consultant through the tenth (10th) day after mailing the notice of termination. The limitation of liability and indemnity obligations of this Agreement shall be binding notwithstanding any termination of this Agreement.

20. Except for actions, such as for enforcement of mechanic's liens, which are required by statute to be brought in a specific venue, in the event that litigation is instituted under the terms of this Agreement, the same is to be brought and tried in the judicial jurisdiction of the court of the county in which this Agreement is signed. Client waives the right to have the suit brought, or tried in, or removed to, any other country or judicial jurisdiction.

CSBA POLICY GUIDE SHEET – June 10, 2025 *First Reading*

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

Board Policy 6142.93 - Science Instruction

Policy updated to expand the philosophical statement to specify the Governing Board's belief that science instruction include the place of humans in ecological systems, the causes and effects of climate change and the methods to mitigate and adapt to climate change, and experiments and other activities that foster critical thinking. Additionally, policy updated to clarify that the Board is required to adopt academic standards for science which meet or exceed the California Next Generation Science Standards and describe the knowledge and skills students are expected to possess at each grade level, with an instructional focus on understanding the process of science, the fundamental ideas within each discipline of science, and underlying themes that are common to all sciences.

“NEW” Board Policy 6142.94 - History-Social Science Instruction

Policy updated to expand the philosophical statement to specify the Governing Board's belief that history- social science instruction include a foundation for the appreciation of different ethnicities, the wise use of natural resources, and the responsible management of personal finance. Additionally, policy updated to specify that districts with high schools are required to annually observe, during the week that includes April 28, "Workplace Readiness Week" by providing information to students on their rights as workers, and that for students in grades 11 and 12, the "Workplace Readiness Week" observances are required to be integrated into the regular school program, consistent with the history-social science framework.

Board Policy 6159 - Individualized Education Program

Policy reviewed in conjunction with the accompanying administrative regulation and updated for technical revisions, including changing the term "students with disabilities" to "students with exceptional needs".

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

Policy updated to provide that for any foster youth served by a nonpublic school or agency (NPS/A), the NPS/A will serve as the school of origin of the foster youth and that the foster youth will be allowed to continue in the school. Additionally, policy updated to include that within 14 days of becoming aware of any change to the certification status of an NPS/A, the district is required to notify parents/guardians of district students who attend the NPS/A of the change in certification status and include in that notice, a copy of procedural safeguards. In addition, policy updated to change the term "students with disabilities" to "students with exceptional needs".

Board Bylaw 9224 - Oath or Affirmation

Bylaw updated as part of CSBA's process to review policy materials that have not recently required updating based on changes to law, regulations, new guidance, or other directives, and has been amended for precision, consistency, and accuracy.

Board Bylaw 9260 - Legal Protection

Bylaw updated as part of CSBA's process to review policy materials that have not recently required updating based on changes to law, regulations, new guidance, or other directives, and has been amended for precision, consistency, and accuracy.

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Instruction**Policy 6142.93: Science Instruction**

CSBA NOTE: The following optional policy may be revised to reflect district practice and the grade levels served by the district.

Education Code 51210 and 51220 require that science instruction, including biological and physical aspects of science, be included in the course of study offered in grades 1-12. For grades 1-6, Education Code 51210 requires the course of study to include an emphasis on experimental inquiry; the place of humans in ecological systems; and the causes and effects of climate change and the methods to mitigate and adapt to climate change. For grades 7-12, Education Code 51220 requires the course of study to include an emphasis on basic concepts, theories, and processes of scientific investigation; the place of humans in ecological systems; the causes and effects of climate change and the methods to mitigate and adapt to climate change; and with appropriate applications of the interrelation and interdependence of the sciences. For more information regarding the requirements for courses of study, see AR 6143 - Courses of Study.

Additionally, Education Code 51225.3 requires completion of two courses in science, including biological and physical sciences, to meet high school graduation requirements. See BP 6146.1 - High School Graduation Requirements.

In addition, many districts integrate science, technology, engineering, and mathematics instruction (STEM), and sometimes art instruction (STEAM), to teach processes and concepts applied to real-world contexts. Further information about this interdisciplinary approach is available on the websites of the California Department of Education (CDE) and U.S. Department of Education.

~~The Board of Education~~The Governing Board believes that science education should focus on giving students an understanding of the biological and physical aspects of science, including the place of humans in ecological systems, the causes and effects of climate change and the methods to mitigate and adapt to climate change, key scientific concepts, and methods of scientific inquiry and investigation through experiments and other activities that foster critical thinking. Students should become familiar with the natural world and the interrelationship of science, mathematics, technology, and engineering. As part of science instruction, students should learn how to apply scientific knowledge and reasoning.

Philosophical and religious theories that are based, at least in part, on faith and are not subject to scientific test and refutation shall not be discussed during science instruction.

CSBA NOTE: Pursuant to Education Code 33548, the Instructional Quality Commission (IQC) is required to consider incorporating media literacy content, which encompasses the foundational skills that lead to digital citizenship including the ability to access, analyze, evaluate, and use media and information, into the science curriculum framework when that framework is next revised. Additionally, pursuant to Education Code 33548, as amended by AB 2876 (Ch. 927, Statutes of 2024), IQC is required to consider (1) including media literacy content and artificial intelligence (AI) literacy in its criteria for evaluating instructional materials, and (2) incorporating AI literacy content into the science curriculum framework when that framework is next revised.

The ~~district's~~Board shall adopt academic standards for science ~~instruction shall that~~ meet or exceed the California Next Generation Science Standards (CA-NGSS) ~~and describe the knowledge and skills students are expected to possess at each grade level, with an instructional focus on understanding the process of science, the fundamental ideas within each discipline of science, and underlying themes that~~

are common to all sciences. The Superintendent or designee shall ensure that curricula used in district schools are aligned with these standards and the state curriculum framework.

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. Education Code 52060 requires that the district's local control and accountability plan include goals related to, among other things, student achievement, student access to and enrollment in a broad course of study, and the implementation of State Board of Education-adopted academic content and performance standards.

The Superintendent or designee shall ensure that students have access to and are enrolled in a broad course of study including science courses.

CSBA NOTE: The Los Angeles County Office of Education (LACOE) has developed a Strategic Science Teaching website that integrates literature and the 5E Learning Cycle, an inquiry-based learning cycle, to provide guidance regarding the delivery of integrated science instruction. It is recommended that districts stay apprised of future resources from LACOE related to curriculum-embedded performance tasks aligned with the Next Generation Science Standards.

The Superintendent or designee shall provide certificated staff with opportunities to participate in professional development activities designed to enhance their knowledge of district-adopted academic standards, instructional strategies for teaching science, and changes in scientific theories.

CSBA NOTE: The following paragraph is for use by districts that offer science laboratory classes and may be modified to reflect district practice. For further information about safety practices in school science laboratories, see the CDE's comprehensive, "Science Safety Handbook for California Public Schools," and AR 5142 - Safety. Additional resources are available on CDE's "Science Safety" website.

Pursuant to 8 CCR 5191, whenever a school laboratory uses hazardous chemicals, it is required to have a written chemical hygiene plan to protect employees. See BP/AR 3514.1 - Hazardous Substances. In addition, Education Code 49340-49341 encourage educational efforts to increase student and staff awareness dealing with hazardous materials in school laboratories in order to minimize injuries, loss of property, and classroom disruptions.

The Superintendent or designee shall develop and implement appropriate safety measures for science laboratory classes in accordance with Administrative Regulation 5142 - Safety, including, but not limited to, staff and student safety training, use of eye safety devices, hearing protection, first aid procedures, regular equipment maintenance, safe use of heat sources, safe use and disposal of hazardous chemicals, proper ventilation, prevention of exposure to bloodborne pathogens from sharp instruments, fire prevention and control, an emergency response plan, and evacuation procedures. Parents/guardians shall be informed of the types of science laboratory activities that will be conducted and encouraged to sign consent forms for their child's participation.

CSBA NOTE: The following optional paragraph should be revised to reflect measures that will be used to evaluate program effectiveness as agreed upon by the Board and Superintendent or designee. Pursuant to Education Code 60640, the California Assessment of Student Performance and Progress includes administration of science assessments at grades 5, 8, and 10. Students with disabilities who are unable to participate in the science assessments, even with allowable testing variations and resources, may be administered the California Alternate Assessment in accordance with their individualized education program. See AR 6162.51 - State Academic Achievement Tests.

The Superintendent or designee shall regularly report to the Board regarding the implementation and effectiveness of the science curriculum at each grade level. At a minimum, each report shall address

the extent to which the program is aligned with the CA-NGSS, any applicable student assessment results, and feedback from students, parents/guardians, and staff regarding the program.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy adopted: April 10, 2007

revised: July 11, 2017

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Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Instruction**Policy 6142.94: History-Social Science Instruction**

CSBA NOTE: The following optional policy may be revised to reflect district practice.

Education Code 51210 and 51220 require that social sciences be included in the course of study offered in grades 1-12, including age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology. For specific topics that must be included in the history-social science curriculum, see AR 6143 - Courses of Study.

Additionally, to meet high school graduation requirements, Education Code 51225.3 requires completion of three courses of social studies; a one-semester course in ethnic studies beginning with students graduating in the 2029- 30 school year; and, as amended by AB 2927 (Ch. 37, Statutes of 2024), a separate, stand-alone one-semester course in personal finance beginning with students graduating in the 2030-31 school year. For more information regarding high school graduation requirements, see BP 6146.1 - High School Graduation Requirements.

The Governing Board believes that the study of history and other social sciences is essential to prepare students to engage in responsible citizenship, comprehend complex global interrelationships, and understand the vital connections among the past, present, and future, as well as to establish a foundation for the appreciation of different ethnicities, the wise use of natural resources, and the responsible management of personal finance. The district's history-social science education program shall include, at appropriate grade levels, instruction in American and world history, geography, economics, political science, anthropology, psychology, and sociology.

CSBA NOTE: The State Board of Education (SBE) has adopted state content standards for history-social science which cover grades K-12, with the exception of grade 9 which, in current California practice, is traditionally the year in which students choose a history-social science elective. In addition to core content knowledge, the standards describe intellectual, reasoning, reflection, and research skills that should be learned through the content standards for grade ranges K-5, 6-8, and 9-12.

The Board shall adopt academic standards for history-social science which meet or exceed state content standards and describe the knowledge and skills students are expected to possess at each grade level.

CSBA NOTE: The History-Social Science Framework for California Public Schools, adopted by SBE on July 14, 2016, reflects the state content standards as well as the California Common Core State Standards for English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects and the California English Language Development Standards. The updated framework includes greater emphasis on literacy skills (i.e., reading, writing, speaking, listening, and other language skills) required for college and career readiness.

Pursuant to Education Code 33548, the Instructional Quality Commission (IQC) is required to consider incorporating media literacy content, which encompasses the foundational skills that lead to digital citizenship including the ability to access, analyze, evaluate, and use media and information, into the history-social science curriculum framework when that framework is next revised. Additionally, pursuant to Education Code 33548, as amended by AB 2876 (Ch. 927, Statutes of 2024), IQC is required to consider (1) including media literacy content and artificial intelligence (AI) literacy in its criteria for evaluating instructional materials, and (2) incorporating AI literacy content into the history-social science curriculum framework when that framework is next revised.

Pursuant to Education Code 51226.3, as amended by AB 1821 (Ch. 658, Statutes of 2024), when SBE adopts new history-social science instructional materials, IQC is required to consider including (1) content on the treatment and perspectives of Native Americans during the periods of the Spanish colonization of California and the Gold Rush Era, and (2) content on the case of Westminster School District of Orange County v. Mendez, which prohibited school segregation in California in 1947. Additionally, pursuant to Education Code 51226.3, IQC is required to consider including the historical, social, economic, and political contributions of Asian Americans, Native Hawaiians, and Pacific Islanders in the United States and give examples of racism, discrimination, and violence perpetrated against these groups, in its next revision of the history-social science curriculum framework, related evaluation criteria, and accompanying instructional materials.

Pursuant to Education Code 51225.32, as added by AB 2927, SBE is required to, on or before May 31, 2026, adopt a curriculum guide and resources for a separate, stand-alone one-semester course in personal finance based on IQC's recommendation. If SBE has not adopted a curriculum guide and resources by May 31, 2026, districts are required to locally develop, for approval by the Governing Board, curriculum and resources to offer a separate, stand-alone one-semester course in personal finance that meets the requirements of Education Code 51225.3.

Districts may find curricula and curriculum guides on the California Department of Education's Model Curricula and Curriculum Guides webpage, which currently includes materials related to personal finance, Cambodian American studies, Hmong history and cultural studies, Vietnamese American experiences, Native American studies, ethnic studies, Cesar Chavez, and human rights and genocide.

The Superintendent or designee shall develop and submit to the Board for approval a comprehensive, sequential curriculum aligned with the district standards and consistent with the state's curriculum framework for history-social science. The curriculum shall be designed to develop students' core knowledge in history and social science and their skills in chronological and spatial thinking, research, and historical interpretation. History-social science instruction shall also include an explicit focus on developing students' literacy in reading, writing, speaking, listening, and other language skills.

CSBA NOTE: Instructional materials that will be used by the district must be adopted by the Board in accordance with Education Code 60200-60213 for grades K-8 and Education Code 60400-60411 for grades 9-12.

Education Code 60119 requires the Board to hold a public hearing on the sufficiency of standards-aligned instructional materials in certain subjects, including history-social science; see BP 6161.1 - Selection and Evaluation of Instructional Materials.

The state content standards for history-social science encourage schools to use supplementary materials as provided in the following paragraph.

The Board shall adopt standards-aligned instructional materials for history-social science in accordance with applicable law, Board policy, and administrative regulation. Additionally, teachers are encouraged to supplement the curriculum, in accordance with Board Policy 6161.11 - Supplementary Instructional Materials, by using biographies, original documents, diaries, letters, legends, speeches, other narrative artifacts, and literature from and about the period being studied.

CSBA NOTE: The following paragraph is optional. Education Code 51221.3, 51221.4, and 51226.3 encourage the use of personal testimony (i.e., oral histories, videos, or other multimedia formats) during instruction on certain topics, including World War II, the Vietnam War, the Korean War, the Bracero program, human rights, the Holocaust, genocide, and violence awareness and prevention. Oral

history related to World War II and the Vietnam War is required to meet certain standards specified below. Pursuant to Education Code 51221.3 and 51226.3, oral history presented on other topics is encouraged, but not required, to meet similar standards.

Personal testimony from persons who can provide first-hand accounts of significant historical events is encouraged and may be provided through oral histories, videos, or other multimedia formats. If oral history is used for instruction related to the role of Americans in World War II or the Vietnam War, such testimony shall exemplify the personal sacrifice and courage of the wide range of ordinary citizens who were called upon to participate in the war, provide views and comments concerning reasons for participating in the war, and provide commentary on the aftermath of the war in Eastern Europe and the former Soviet Union. (Education Code 51221.3, 51221.4)

CSBA NOTE: The following paragraph applies to districts that serve students in grades 9-12. Pursuant to Education Code 49110.5, all public high schools are required to observe the week that includes April 28 as "Workplace Readiness Week" by providing information to students on their rights as workers, including specified topics. For students in grades 11 and 12, the "Workplace Readiness Week" observances are required to be integrated into the regular school program, consistent with the history-social science framework, but may also include special events after regular school hours. This integration is encouraged, but not required, to occur during "Workplace Readiness Week."

District high schools shall annually observe, during the week that includes April 28, "Workplace Readiness Week" by providing information to students on their rights as workers, including topics specified in Education Code 49110.5. For students in grades 11 and 12, the "Workplace Readiness Week" observances shall be integrated into the regular school program, consistent with the history-social science framework. (Education Code 49110.5)

CSBA NOTE: Education Code 99200-99204 establish the California History-Social Science Project, a statewide professional development project designed to develop and enhance teachers' knowledge and instructional strategies to improve student achievement in history-social science.

Education Code 51221.1, as added by SB 1277 (Ch. 890, Statutes of 2024), establishes the California Teachers Collaborative for Holocaust and Genocide Education, a statewide professional development program to (1) ensure that genocide, including Holocaust, education is taught in interdisciplinary and age-appropriate ways, and (2) identify and confront antisemitism and hate in modern society.

Additionally, professional development resources may be located through state and national professional associations, such as the California Council for the Social Studies or the National Council for History Education.

The Superintendent or designee shall provide a standards-based professional development program designed to increase teachers' knowledge of adopted instructional materials and instructional strategies for teaching history- social science.

CSBA NOTE: The following optional paragraph should be revised to reflect indicators that will be used to evaluate program effectiveness as agreed upon by the Board and Superintendent or designee.

The Superintendent or designee shall regularly evaluate and report to the Board regarding the implementation and effectiveness of the history-social science curriculum at each grade level, including, but not limited to, the extent to which the program is aligned with state standards, any applicable student assessment results, and feedback from students, parents/guardians, and staff regarding the program.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Instruction

Policy 6159: Individualized Education Program

CSBA NOTE: The following Board policy and the accompanying mandated administrative regulation should be revised for consistency with the policies and regulations of the Special Education Local Plan Area in which the district participates.

~~The Board of Education~~The Governing Board desires to provide full educational opportunities to all students with ~~disabilities.~~exceptional needs. Students with ~~disabilities~~exceptional needs shall receive a free appropriate public education (FAPE) and, to the maximum extent possible, shall be educated in the least restrictive environment with nondisabled students.-

For each student with ~~disabilities~~exceptional needs, an individualized education program (IEP) shall be developed which identifies the special education instruction and related services to be provided to the student. -The Superintendent or designee shall develop administrative regulations regarding the membership of the IEP team, the team's responsibility to develop and regularly review the IEP, the contents of the IEP, and the development, review, and revision processes.

The district shall make FAPE available to individuals with disabilities ages 3-21 who reside in the district, including: -(Education Code 56040; 20 USC 1412; 34 CFR 300.17, 300.101, 300.104)

1. Students who have been suspended or expelled from school
2. Students who are placed by the district in a nonpublic, nonsectarian school
3. Individuals age 18-21 years who are incarcerated in an adult correctional facility and were identified as being an individual with disabilities or had an IEP in their prior educational placement

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Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Instruction**Policy 6159.2: Nonpublic, Nonsectarian School And Agency Services For Special Education**

CSBA NOTE: Education Code 56195.8 mandates districts to adopt policies for the special education programs and services they operate, including nonpublic, nonsectarian services provided to students with exceptional needs when no appropriate public education program is available to meet their special education needs. The nonpublic, nonsectarian school or agency (NPS/A) must be certified as meeting state standards pursuant to Education Code 56366 and 56366.1.

The following policy and accompanying administrative regulation should be revised to comply with the policies and regulations of the Special Education Local Plan Area in which the district operates.

The Governing Board recognizes its responsibility to provide a free appropriate public education to students with ~~disabilities~~exceptional needs in accordance with law. When the district is unable to provide direct special education and/or related services to students with ~~disabilities~~exceptional needs, the Board may enter into a contract with a nonpublic, nonsectarian school or agency (NPS/A) to meet student needs consistent with the comprehensive local plan of the Special Education Local Plan Area.-

CSBA NOTE: Pursuant to Education Code 56366 and 56366.1, a district contracting with an NPS/A must verify that the NPS/A meets certification requirements. 5 CCR 3067 allows the district to request, in writing, that the California Department of Education (CDE) review the certification status of an NPS/A.

Education Code 56366.1 also requires districts to verify that the NPS/A provides staff training in the use of evidence-based practices and interventions specific to the unique behavioral needs of the NPS/A's student population.

Prior to entering into a contract to place any student in an NPS/A, the Superintendent or designee shall verify that the school or agency is certified to provide special education and related services to individuals with ~~disabilities~~exceptional needs and complies with staff training requirements in accordance with Education Code 56366 and 56366.1.

CSBA NOTE: Pursuant to Education Code 56366.1, an NPS/A that is certified or seeking certification is required to provide assurances to CDE that for any foster youth it serves, the NPS/A will serve as the school of origin of the foster youth and that the foster youth will be allowed to continue the foster youth's education in the school. For such purposes, "school of origin" includes placement in an NPS/A.

Additionally, the Superintendent or designee, such as the district's liaison for foster youth, shall verify that for any student served by an NPS/A who is a foster youth, the NPS/A agrees to serve as the school of origin of the foster youth and allow the foster youth to continue the foster youth's education in the NPS/A in accordance with Education Code 56366.1.

~~In addition~~The Superintendent or designee shall monitor, on an ongoing basis, the certification of any NPS/A with which the district has a contract to ensure that the certification has not expired.

CSBA NOTE: Pursuant to Education Code 56366.45, within 14 days of becoming aware of any change to the certification status of an NPS/A, the district is required to notify parents/guardians of district students who attend the NPS/A of the change in certification status and include in that notice, a copy of procedural safeguards.

Within 14 days of becoming aware of any change to the certification status of an NPS/A, including, but not limited to, receiving notification of a determination to suspend or revoke the certification of the NPS/A pursuant to Education Code 56366.4, the district shall notify, through email or regular mail, the parents/guardians of any district student who attends the NPS/A of the change in certification status, which includes a copy of procedural safeguards. The district shall maintain a record of such notice and make the notice available for inspection upon request by the California Department of Education. (Education Code 56366.45)

No district student with ~~a disability~~exceptional needs shall be referred to, or placed in, an NPS/A unless the student's individualized education program (IEP) team has determined that the placement is appropriate for the student. (Education Code 56342.1)

CSBA NOTE: Pursuant to Education Code 56365, students enrolled in an NPS/A are deemed to be enrolled in public schools for state apportionment purposes. Districts then pay to the NPS/A the full amount of the school tuition or the agency fees for participating students pursuant to the contract.

The district shall pay to the NPS/A the full amount of the tuition or fees, as applicable, for students with ~~disabilities~~exceptional needs who are enrolled in programs or receiving services provided by the NPS/A pursuant to the contract. (Education Code 56365)

In accordance with law, any student with ~~disabilities~~exceptional needs placed in an NPS/A shall have all the rights and protections to which students with ~~disabilities~~exceptional needs are generally entitled, including, but not limited to, procedural safeguards, due process rights, and periodic review of the student's IEP.

During the period when any student with ~~disabilities~~exceptional needs is placed in an NPS/A, the student's IEP team shall retain responsibility for monitoring the student's progress towards meeting the goals identified in the IEP.

The Superintendent or designee shall ensure that any contract with an NPS/A contains a requirement for the NPS/A to comply with district policy, procedures, and practices related to student rights, health, and safety, including the use of seclusion and restraint. All NPS/A staff that serve district students shall be made aware of, and trained in such policies, procedures, and practices.

CSBA NOTE: The following optional paragraph may be modified to reflect district practice.

The Superintendent or designee shall notify the Board prior to approving an out-of-state placement for any district student.

The Superintendent or designee may apply to the Superintendent of Public Instruction to waive any of the requirements of Education Code 56365, 56366, and 56366.6.- (Education Code 56366.2)

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Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Board Bylaws

Bylaw 9224: Oath Or Affirmation

CSBA NOTE: The oath or affirmation required of Governing Board members pursuant to Article 20, Section 3, of the California Constitution is the same as that required by Government Code 3100-3109 for public employees. See E(1) 4112.3/4212.3/4312.3 - Oath or Affirmation for the text of the oath. Government Code 1303 provides that any person who exercises any function of a public office, including the office of a Board member, without taking the oath of office is guilty of a misdemeanor. Additionally, Government Code 1367 prohibits payment of any compensation or reimbursement for any expenses to any individual who has not taken the oath or affirmation.

If an incoming Board member raises a concern about taking the oath or affirmation, it is recommended that the district consult CSBA's District and County Office of Education Legal Services or district legal counsel.

Prior to entering upon the duties of ~~their office, all Board of Education member~~ the office of a Governing Board member or exercising any function of a Board member, each Board member shall take the oath or affirmation required by law. (California Constitution, Article 20, Section 3; Government Code 1360)-

CSBA NOTE: In addition to the persons listed below, Education Code 60 specifies state- and local-level officers who may administer the oath.

The oath or affirmation may be administered and certified by a Board member, the secretary or assistant secretary to the Board, the Superintendent, ~~deputy or assistant superintendent, principal,~~ or the County Superintendent of Schools, the Superintendent of Public Instruction, or any other person authorized in Education Code 60- or Government Code 1225.

The executed oath shall be filed with the County Clerk. (Government Code 1363)

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Board Bylaws**Bylaw 9260: Legal Protection**

Liability Insurance

CSBA NOTE: Education Code 35208 requires the Governing Board to insure against the personal liability of Board members for death, personal injury, or damage/loss of property caused by a Board member's negligent act or omission when acting within the scope of the Board member's office. Districts may self-insure pursuant to Education Code 35214. See BP/AR 3530 - Risk Management/Insurance for additional information regarding district insurance requirements.

The ~~Board of Education~~Governing Board shall provide insurance necessary to protect Board members ~~and employees while acting from~~ liability caused by a negligent act or omission that occurs within the scope of ~~their~~the Board member's office ~~or employment~~ in accordance with Education Code 35208.

CSBA NOTE: Pursuant to Government Code 820.9, Board members are not vicariously liable for injuries caused by the district's acts or omissions. Additionally, in Caldwell v. Montoya, the California Supreme Court determined that Board members are immune from suits pursuant to Government Code 820.2 when performing "discretionary acts," such as basic governmental policy decisions, within the scope of their duties. Personal and/or criminal liability may exist, however, for injuries caused by the individual's own "wrongful" conduct, for some civil rights violations, or knowing violations of the Brown Act. See BB 9323.2 - Actions by the Board. Because the determination as to whether personal liability exists is dependent on the specific facts of each case, it is recommended that the district consult CSBA's District and County Office of Education Legal Services or district legal counsel if a question arises when making such a determination.

Protection Against Personal Liability

No Board member shall be liable for any harm caused by ~~his/her~~the Board member's negligent act or omission when acting within the scope of ~~district~~the Board member's responsibilities, including, but not limited to, Board responsibilities as specified in Board Bylaw 9000 - Role Of The act or omission must Board. Additionally, no Board member shall be vicariously liable for injuries caused by the district's acts or omissions. (Education Code 35208; Government Code 820.9)

In addition, no Board member shall be liable for any harm caused by the Board member's act or omission if the Board member was acting within the scope of the Board member's responsibilities, made in conformity with federal, state, and local laws, and made in furtherance of an effort to control, discipline, expel or suspend a student, or maintain order or control in the classroom or school. (~~20 USC 6736~~)(20 USC 7946)

This protection against liability shall not apply when: (~~20 USC 6736~~)(20 USC 7946)

1. The Board member acted with willful or criminal misconduct, gross negligence, recklessness, or a conscious, flagrant indifference to the harmed person's right to safety;
2. The Board member caused harm by operating a motor vehicle;

3. The Board member was not properly licensed, if required, by the State for such activities.
4. The Board member was found by a court to have violated a federal or state civil rights law.
5. The Board member was under the influence of alcohol or any drug at the time of the misconduct.
6. The misconduct constituted a crime of violence pursuant to 18 USC 16 or an act of terrorism for which the Board member has been convicted in a court.
7. The misconduct involved a sexual offense for which the Board member has been convicted in a court.

Nothing in this Board bylaw is intended to protect a Board member from criminal or civil liability for injury caused by the Board member's own wrongful conduct, for certain violations of law, including the Brown Act, or for liability from the requirement to reimburse the district under certain circumstances as specified in law. (Government Code 820.9, 825, 825.6, 54959, 54960)

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