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

October 13, 2026

5:00pm Closed Session
6:00pm Open Session

Meeting Location:

Downieville: Downieville School, 130 School Street, Downieville CA 95936

Zoom for the public:

Link: https://us02web.zoom.us/j/88420517237
Phone dial-in: 669-900-9128 *(Press *6 to unmute)*
Webinar ID: 884 2051 7237

Board Members:

Area 1: Patty Hall – phall@spjusd.org
Area 2: Rhynie Hollitz *(President)* – rhollitz@spjusd.org
Area 3: John Martinetti *(Clerk)* – jmartinetti@spjusd.org
Area 4: Kelly Champion *(Vice President)* – kchampion@spjusd.org
Area 5: Richard Jaquez – rjaquez@spjusd.org
Student Board Member (Downieville): Jessie Malone
Student Board Member (Loyalton): Vacant

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 at least 48 hours in advance so that we can make every reasonable effort to accommodate you.

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 13, 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. GOVERNMENT CODE 54952.3
Pursuant to Government Code 54952.3, this is notice that as a result of holding this Joint County and District Board Meeting, Trustees will receive a stipend of $65 for the County and $35 for the District.

E. PUBLIC COMMENT FOR CLOSED SESSION
Each speaker is allotted two (2) minutes per Closed Session item. Total comment on a single Closed Session item is limited to twenty (20) minutes. These limits may be extended in accordance with Board Bylaw 9323—Meeting Conduct. No member of the public is permitted to speak more than once during this item.

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

1. Government Code 54956.9
   CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
   Status of existing litigation pursuant to Government Code 54956.9(d)(1)
   Name of Case: MF

2. Government Code 54957
   SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE
3. Government Code 54957.6
   CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:	Sean Snider, Superintendent
Employee Organizations:	Sierra-Plumas Teachers' Association
Unrepresented Employees:	Administrative Employees
	Classified Employees
	Confidential Employees
	Superintendent

G. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

H. 6:00PM – RECONVENE

I. FLAG SALUTE

J. REPORT OUT FROM CLOSED SESSION

K. 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 whether or not it is listed on the agenda. Each speaker is allotted two (2) minutes per agenda item. Total comment on a single agenda item is limited to twenty (20) minutes. These limits may be extended in accordance with Board Bylaw 9323—Meeting Conduct. No member of the public may be permitted to speak more than once during this item.

*Please note that there will be an opportunity for public comment during each item listed on the agenda if you wish to hold your comment until a specific item(s).

L. INFORMATION/DISCUSSION ITEMS

1. Superintendent Reports

COUNTY—SCOE

a. California County Superintendents September General Membership Meeting
b. Contract with Leslie Parnell-Alley for Loyalton Middle School Counseling Services, Contract No. 2027-007C**

DISTRICT—SPJUSD

c. Update on District Superintendent's goals for 2026-2027**
d. Presentation of School Facilities Priorities for 2026-2027**
e. Facilities update
f. TK-8 Sports Program
g. Update on Busses--
h. Schedule Presentation on Artificial Intelligence

2. Business Report
   a. Letter from the California Department of Education approving the 2026-2027 SCOE and SPJUSD Budgets and Local Control Accountability Plan**
   b. Monthly Chronic Absenteeism Rates**
   c. First Month SPJUSD Enrollments for the 2026-2027 School Year**
3. Spotlight on Schools/Programs: Sierra County Schools for Adults
4. SPTA Report
5. Committee/Board Member Reports

M. CONSENT CALENDAR

1. Approval of minutes for the joint Regular Meeting held September 08, 2026**
2. Approval of Board Report-Checks Dated 09/01/2026 through 09/30/2026
    a. SCOE**
    b. SPJUSD**
3. Approval of Quarterly Report on Williams Uniform Complaints for the quarter ending 09/30/2026
    a. SCOE**
    b. SPJUSD**
4. Approval to surplus John Deere 54 Quick Hitch snowblower
5. Approval of the following SPJUSD personnel items:
    a. Resignation for Alexandra Nevarez, Bilingual Parent Liaison/ELPAC Coordinator, Districtwide, 1.0 FTE, effective October 15, 2026
    b. Authorization to fill Bilingual Parent Liaison/ELPAC Coordinator, Districtwide, 1.0 FTE
    c. Assignment of Katrina Bosworth, 2026-2027 Advisor Friday Night Live Kids (K-6), Downieville
    d. Assignment of Katrina Bosworth, 2026-2027 Advisor Club Live (7-8), Downieville
    e. Assignment of Steve Fillo, 2026-2027 Athletic Director, Downieville
    f. Assignment of the following 2026-2027 Coaches:
        1. Brianna Roen, Varsity Volleyball, Downieville
        2. Annie Tipton, 6th Grade Boys Basketball, Loyalton
        3. Andy Joy, 6th Grade Girls Basketball, Loyalton
        4. Christina Potter, 7th Grade Boys Basketball, Loyalton
        5. Dusty Richards, 8th Grade Boys Basketball, Loyalton
        6. Jason Richards, 8th Grade Girls Basketball, Loyalton

N. ACTION ITEMS

1. New Business

COUNTY & DISTRICT

PUBLIC HEARING—Textbooks and Instructional Materials

a. Public Hearing to receive comments on the sufficiency of textbooks and instructional materials for Transitional Kindergarten through 12th grade in each subject and to assure that they are aligned with the state standards adopted pursuant to Ed Code 60605 or 60605.8. Also meet the reporting and sufficiency requirements contained in Ed Code 60119.

b. Adoption of the following resolutions for Sufficiency of Textbooks or Instructional Materials:
    1. SCOE, Resolution 27-004C**
    2. SPJUSD, Resolution 27-007D**

c. Adoption of the Unaudited Actuals for the Fiscal Year Ending June 30, 2026
    1. SCOE**
    2. SPJUSD**

d. Adoption of Resolutions Adopting the Gann Limit
    1. SCOE, Resolution 27-005C**
    2. SPJUSD, Resolution 27-008D**

DISTRICT—SPJUSD

e. Approval of School Plan for Student Achievement for the following:
    1. Downieville Schools--
    2. Loyalton Elementary School**
    3. Loyalton Middle School**
    4. Loyalton High School**

PUBLIC HEARING—School Facility Program Transparency Requirement

f. Public Hearing to receive comments on the intent of the District to apply for state school facility funding under the State Allocation Board-administered School Facility Program
g. Adoption of Resolution 27-009D, Resolution in Support of Filing State Facility Funding Applications with Public Input and Transparency Compliance**
h. Adoption of Resolution 27-010D, Resolution in Support of Filing Applications for State Funding for all District School Sites under the School Facility Program**
i. Adoption of Resolution 27-011D, Acknowledgment of Application Submittal to the "Applications Received Beyond Bond Authority List" under the School Facility Program**

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."

From June 23rd – Further Review

j. 1240—Volunteer Assistance** (Tabled 9/8/2026)

Batch from September 8th – Second Reading

k. 3471—Parcel Taxes^^
l. 4119.1~4219.1~4319.1—Civil and Legal Rights^^
m. 4131—Staff Development^^
n. 4231—Staff Development^^
o. 4331—Staff Development^^
p. 7214—General Obligation Bonds^^
q. 9220—Governing Board Elections
    1. Bylaw**
    2. Exhibit^^
r. 9240—Board Training^^

New for October 13th (CSBA) – First Reading

s. 0410—Nondiscrimination in District Programs and Activities**
t. 1312.2—Complaints Concerning Instructional Materials**
u. 1312.3—Uniform Complaint Procedures**
v. 5020—Parent Rights and Responsibilities**
w. 5022—Student and Family Privacy Rights**
x. 5125—Student Records**
y. 5131.8—Mobile Communications Devices**
z. 5145.3—Nondiscrimination/Harassment**

New for October 13th (District) – First Reading

aa. 1312.1—General Complaints or Complaints Concerning District Employees
1. Policy**
2. Regulation**
3. Exhibit**

New for October 13th (District) – Second Annual Review

bb. 6145—Extracurricular and Cocurricular Activities
1. Policy**
2. Regulation**

O. ADVANCED PLANNING

1. A Special Board Meeting to interview candidates for the Area 5 Trustee Appointment will be held October 21, 2026, at Loyalton Elementary School, 111 Beckwith Street, Loyalton CA 96118 at 6:00pm. Zoom videoconferencing will be available for the public.
2. The next Regular Joint Board Meeting will be held on November 10, 2026, at Loyalton Elementary School, 111 Beckwith Street, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Open session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
3. Suggested Agenda Items

P. ADJOURN

Sean Snider

Sean Snider, Superintendent

** enclosed
-- handout
^^ prior meeting material

Sean Snider, Superintendent – ssnider@spjusd.org
Randy Jones, Director of Business Services/CBO – rjones@spjusd.org
Kristie Jacobsen, Executive Assistant to the Superintendent – kjacobsen@spjusd.org
Office: 530-993-1660 x0

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

AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT for Professional Services ("Agreement") is made as of the Agreement Date set forth below by and between Sierra County Office of Education, ("the COUNTY"), and Leslie Parnell-Alley, MA, the ("CONTRACTOR").

In consideration of the services to be rendered, the sums to be paid, and each and every covenant and condition contained herein, the parties hereto agree as follows:

OPERATIVE PROVISIONS

1. **SERVICES.**

The CONTRACTOR warrants that CONTRACTOR has the special skills, expertise and experience in order to effectively provide individual and/or group counseling services. CONTRACTOR shall provide the services described in Attachment "A" and in the manner specified in Attachment "A", Provisions A-2 through A-3.

2. **TERM.**

Commencement Date: September 21, 2026

Termination Date: June 30, 2027

3. **PAYMENT.**

COUNTY shall pay CONTRACTOR for services rendered pursuant to this Agreement on a time and material basis and in the amount set forth in Attachment "B". The payment specified in Attachment "B" shall be the only payment made to CONTRACTOR for services rendered pursuant to this Agreement. CONTRACTOR shall submit all billings for said services to COUNTY in the manner specified in Attachment "B".

4. **FACILITIES, EQUIPMENT AND OTHER MATERIALS AND OBLIGATIONS OF COUNTY.**

CONTRACTOR shall, at its sole cost and expense, furnish all facilities, equipment, and other materials which may be required for furnishing services pursuant to this Agreement, except as provided in this paragraph. COUNTY shall furnish CONTRACTOR only those facilities, equipment, and other materials and shall perform those obligations listed in Attachment "A".

5. **ADDITIONAL PROVISIONS.**

Those additional provisions unique to this Agreement are set forth in Attachment "C".

6. **GENERAL PROVISIONS.**

The general provisions set forth in Attachment "D" are part of this Agreement. Any inconsistency between said general provisions and any other terms or conditions of this Agreement shall be controlled by the other terms or conditions insofar as the latter are inconsistent with the general provisions.

7. **DESIGNATED REPRESENTATIVES.**

Mr. Sean Snider, COUNTY Superintendent, is the designated representative of the COUNTY, and will administer this Agreement for the COUNTY. Leslie Parnell-Alley is the authorized representative for CONTRACTOR. Changes in designated representatives shall occur only by advance written notice to the other party.

8. ATTACHMENTS.

All attachments referred to herein are attached hereto and by this reference incorporated herein. Attachments include:

Attachment A - Services
Attachment B - Payment
Attachment C - Additional Provisions
Attachment D - General Provisions

9. AGREEMENT DATE. The Agreement Date is September 21, 2026.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

"COUNTY"

By: Sean Snider
Sean Snider, Superintendent

10/08/26
Date

"CONTRACTOR"

By: _____
Leslie Parnell-Alley

9/25/2026
Date

CONTRACTOR TAXPAYER I.D. NUMBER

Federal Tax ID#: [redacted]
(Taxpayer I.D. or Social Security No.)

ATTACHMENT A

A.1. SCOPE OF SERVICES AND DUTIES.

At the request of Sierra County Office of Education, CONTRACTOR shall include, but is not limited to,

- Provide individual and group therapy.
- Work in collaboration with school personnel as designated by the school site administrator or superintendent.
- Maintain professional license and malpractice insurance as per the General Provisions, D.5.
- Provide up to Six (6) hours of clinical services for students per week as needed; documentation for payment not to exceed maximum contract amount of $18,810.
- Submit a monthly invoice for payment.

A.2. TIME SERVICES RENDERED

Work will begin on date identified in Provision 2, "TERM", of this Agreement. Thereafter, CONTRACTOR shall perform services in a diligently and timely manner.

A.3. MANNER SERVICES ARE TO BE PERFORMED.

As an independent contractor, CONTRACTOR shall be responsible for providing services and fulfilling obligations hereunder in a professional manner. COUNTY shall not control the manner of performance.

A.4. FACILITIES FURNISHED BY COUNTY.

- Provide copies of existing records and supporting documentation as necessary to perform all work
- Provide private comfortable location for CONTRACTOR to meet individuals and groups.
- Collaborate to clarify and develop referral procedures and any other necessary structural protocols.
- Provide training to CONTRACTOR on paperwork requirements.

ATTACHMENT B

PAYMENT

COUNTY shall pay CONTRACTOR as follows:

B.1 **BASE CONTRACT FEE,** COUNTY shall pay CONTRACTOR Ninety-five dollars and zero cents per hour ($95.00). CONTRACTOR shall submit requests for payment ("Invoice") on a monthly basis, invoicing for all work completed and delivered to the Superintendent, or designee prior to the issuance of such Invoice. In no event shall total compensation paid for services to CONTRACTOR under this Agreement exceed eighteen thousand, eight hundred ten dollars ($18,810) without a written amendment to this Agreement approved by the COUNTY Superintendent.

B.2 **MILEAGE.** None

B.3 **TRAVEL COSTS.** None

B.4 **AUTHORIZATION REQUIRED.** Services performed by CONTRACTOR and not authorized in this Agreement shall not be paid for by COUNTY. Payment for additional services shall be made to CONTRACTOR by COUNTY if, and only if, this Agreement is amended in writing by both parties in advance of performing additional services.

B.4 **SPECIAL CIRCUMSTANCES.** In-Person Emergency Services required before travel cost can be incurred.

B.5 **MAXIMUM CONTRACT AMOUNT.** The maximum amount payable to CONTRACTOR under this Agreement shall not exceed the following:

B. 1	Direct Service Fee	$95.00 per hour
B.2	Mileage	0
B.3	Travel Costs	0
B.4	Authorization Required	Yes
B.5	Special Circumstances	Yes
MAXIMUM CONTRACT AMOUNT:		$18,810

ATTACHMENT C

ADDITIONAL PROVISIONS

[NONE]

ATTACHMENT D

GENERAL PROVISIONS

D.1 INDEPENDENT CONTRACTOR.
For all purposes arising out of this Agreement, CONTRACTOR shall be an independent contractor and CONTRACTOR and each and every employee, agent, servant, partner, and shareholder of CONTRACTOR (collectively referred to as "The Contractor") shall not be, for any purpose of this Agreement, an employee of COUNTY. Furthermore, this Agreement shall not under any circumstance be construed or considered to be a joint powers agreement as described in *Government Code Section 6000, et seq., or* otherwise. As an independent contractor, the following shall apply:

D.1.1 CONTRACTOR shall determine the method, details and means of performing the services to be provided by CONTRACTOR as described in this Agreement.

D.1.2 CONTRACTOR shall be responsible to COUNTY only for the requirements and results specified by this Agreement and, except as specifically provided in this Agreement, shall not be subject to COUNTY'S control with respect to the physical actions or activities of CONTRACTOR in fulfillment of the requirements of this Agreement.

D.I.3 CONTRACTOR shall be responsible for its own operating costs and expenses, property and income taxes, workers' compensation insurance and any other costs and expenses in connection with performance of services under this Agreement.

D.1.4 CONTRACTOR is not, and shall not be, entitled to receive from or through COUNTY, and COUNTY *shall* not provide or be obligated to provide the CONTRACTOR with workers' compensation coverage, unemployment insurance coverage or any other type of employee or worker insurance or benefit coverage required or provided by any federal, state or local law or regulation for, or normally afforded to, any employee of COUNTY.

D.1.5 The CONTRACTOR shall not be entitled to have COUNTY withhold or pay, and COUNTY shall *not withhold or* pay, on behalf of the CONTRACTOR any tax or money relating to the Social Security Old Age Pension Program, Social Security Disability Program or any other type of pension, annuity or disability program required or provided by any federal, state or local law or regulation for, or normally afforded to, an employee of COUNTY.

D.1.6 The CONTRACTOR shall not be entitled to participate in, or receive any benefit from, or make any claim against any COUNTY fringe benefit program including, but not limited to, COUNTY's pension plan, medical and health care plan, dental plan, life insurance plan, or other type of benefit program, plan or coverage designated for, provided to, or offered to COUNTY's employees.

D.1.7 COUNTY shall not withhold or pay on behalf of CONTRACTOR any federal, state or local tax including, but not limited to, any personal income tax owed by CONTRACTOR.

D.1.8 The CONTRACTOR is, and at all times during the term of this Agreement shall represent and conduct itself as, an independent contractor and not as an employee of COUNTY.

D.1.9 CONTRACTOR shall not have the authority, express or implied, to act on behalf of, bind or obligate the COUNTY in any way without the written consent of the COUNTY.

D.1.10 CONTRACTOR shall provide the following before this Agreement is complete:

X **D.1.10.1** Proof of current negative TB test.

X **D.1.10.2** Proof of current fingerprint clearance.

D.2 LICENSES, PERMITS, ETC.

CONTRACTOR represents and warrants to COUNTY that it has all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required for CONTRACTOR to practice its profession. CONTRACTOR represents and warrants to COUNTY that CONTRACTOR shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits, and approvals which are legally required for CONTRACTOR to practice its profession at the time the services are performed.

D.3 CHANGE IN STATUTES OR REGULATIONS.

If there is a change of statutes or regulations applicable to the subject matter of this Agreement, both parties agree to be governed by the new provisions, unless either party gives notice to terminate pursuant to the terms of this Agreement.

D.4 TIME.

CONTRACTOR shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary for the satisfactory performance of CONTRACTOR's obligations pursuant to this Agreement. Neither party shall be considered in default of this Agreement to the extent performance is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the party.

D.5 INSURANCE.

D.5.1 Prior to rendering services provided by the terms and conditions of this Agreement, CONTRACTOR shall acquire and maintain during the term of this Agreement insurance coverage through and with an insurer acceptable to COUNTY, naming the COUNTY and COUNTY's officers, employees, as additional insured (hereinafter referred to as "the insurance"). The insurance 'shall contain the coverage indicated by the checked items below.

X **D.5.1.1** During the term of this Agreement, CONTRACTOR shall maintain in full force and effect a policy of professional errors and omissions insurance with policy limits of not less than One Million Dollars ($1,000,000) per incident and Three Million ($3,000,000) annual aggregate, with deductible or self-insured portion not to exceed Two Thousand Five Hundred Dollars ($2,500).

X **D.5.1.2** Comprehensive automobile liability insurance with minimum coverage of One Hundred Thousand Dollars ($100,000) per occurrence and with not less than Three Hundred Thousand Dollars ($300,000) on reserve in the aggregate, with combined single limit including owned, non-owned and hired vehicles.

X **D.5.1.3** Workers' Compensation Insurance coverage for all CONTRACTOR employees and other persons for whom CONTRACTOR is responsible to provide such insurance coverage, as provided by Division 4 and 4.5 of the *Labor Code.*

D.5.2 The limits of insurance herein shall not limit the liability of the CONTRACTOR hereunder.

D.5.3 In respect to any insurance herein, if the aggregate limit available becomes less than that required above, other excess insurance shall be acquired and maintained immediately. For the purpose of any insurance term of this Agreement, "aggregate limit available" is defined as the total policy limits available for all claims made during the policy period.

D.5.4 The insurance shall include an endorsement that no cancellation or material change adversely affecting any coverage provided by the insurance may be made until twenty (20) day*s* after written notice is delivered to COUNTY.

D.5.5 The insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to COUNTY at its sole and absolute discretion. The amount of any deductible payable by the insured shall be subject to the prior approval of the COUNTY and the COUNTY, as a condition of its approval, may require such proof of the adequacy of CONTRACTOR's financial resources as it may see fit.

D.5.6 Prior to CONTRACTOR rendering services provided by this Agreement, and immediately upon acquiring additional insurance, CONTRACTOR shall deliver a certificate of insurance describing the insurance coverages and endorsements to:

Sierra County Office of Education
Director of Business Services/CBO
P.O. Box 955
Loyalton CA 96118

D.5.7 CONTRACTOR shall not render services under the terms and conditions of this Agreement unless each type of insurance coverage and endorsement is in effect and CONTRACTOR has delivered the certificate(s) of insurance to COUNTY as previously described. If CONTRACTOR shall fail to procure and maintain said insurance, COUNTY may, but shall not be required to, procure and maintain the same, and the premiums of such insurance shall be paid by CONTRACTOR to COUNTY upon demand. The policies of insurance provided herein which are to be provided by CONTRACTOR shall be for a period of not less than one year, it being understood and agreed that twenty (20) days prior to the expiration of any policy of insurance, CONTRACTOR will deliver to COUNTY a renewal or new policy to take the place of the policy expiring.

D.5.8 **COUNTY shall have the right to request such further coverage's and/or endorsements on the** insurance as COUNTY deems necessary, at CONTRACTOR'S expense. The amounts, insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to COUNTY in its sole and absolute discretion.

D.5.9 Any subcontractor(s), independent contractor(s) or any type of agent(s) performing or hired to perform any term or condition of this Agreement on behalf of CONTRACTOR, as may be allowed by this Agreement (hereinafter referred to as the "SECONDARY PARTIES"), shall comply with each term and condition of this Section D.5 entitled "INSURANCE". Furthermore, CONTRACTOR shall be responsible for the SECONDARY PARTIES' acts and satisfactory performance of the terms and conditions of this Agreement.

D.6 INDEMNITY. CONTRACTOR shall defend, indemnify, and bold harmless COUNTY, its elected and appointed councils, boards, commissions, officers, agents, and employees from any liability for damage or claims for damage for any economic loss or personal injury, including death, as well as for property damage, which may arise from the intentional or negligent acts or omissions of CONTRACTOR in the performance of services rendered under this Agreement by CONTRACTOR, or any of CONTRACTOR'S officers, agents, employees, contractors, or subcontractors.

D.7 CONTRACTOR NOT AGENT. Except as COUNTY may specify in writing, CONTRACTOR shall have no authority, express or implied, to act on behalf of COUNTY in any capacity whatsoever as an agent. CONTRACTOR shall have no authority, express or implied, pursuant to this Agreement to bind COUNTY to any obligation whatsoever.

D.8 ASSIGNMENT PROHIBITED. CONTRACTOR may not assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no legal effect.

D.9 PERSONNEL. CONTRACTOR shall assign only competent personnel to perform services pursuant to this Agreement. In the event that COUNTY, in its sole discretion at any time during the term of this Agreement, desires the removal of any person or persons assigned by CONTRACTOR to perform services pursuant to this Agreement, CONTRACTOR shall remove any such person immediately upon receiving written notice from COUNTY of its desire for removal of such person or persons.

D.10 STANDARD OF PERFORMANCE. CONTRACTOR shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which CONTRACTOR is engaged. All products of whatsoever nature which CONTRACTOR

delivers to COUNTY pursuant to this Agreement shall be prepared in a first class and workmanlike manner and shall conform to the standards of quality normally observed by a person practicing in CONTRACTOR'S profession.

D.11 POSSESSORY INTEREST. The parties to this Agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the *California Revenue and Taxation Code (107). For all* purposes of compliance by COUNTY with Section 107.6 of the *California Revenue and Taxation Code*, this recital shall be deemed full compliance by the COUNTY. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the COUNTY and the contracting parties hereto. A taxable possessory interest may be created by this, if created, and the party in whom such an interest is vested will be subject to the payment of property taxes levied on such a*n* interest.

D.12 TAXES. CONTRACTOR hereby grants to the COUNTY the authority to deduct from any payments to CONTRACTOR any COUNTY imposed taxes, fines, penalties and related charges which are delinquent at the time such payments under this Agreement are due to CONTRACTOR,

D.13 TERMINATION. COUNTY shall have the right to terminate this Agreement at any time by giving notice in writing of such termination to CONTRACTOR. In the event COUNTY gives notice of termination, CONTRACTOR shall immediately cease rendering service upon receipt of such written notice and the following shall apply;

D.13.1.1 CONTRACTOR shall deliver to COUNTY copies of all writings prepared by it pursuant to this Agreement. The term "writings" shall be construed to mean and include: handwriting, typewriting, printing, photostating, photographing, computer storage medium (tapes, disks, diskettes, etc.) and every other means of recording upon any tangible thing, and form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof.

D.13.1.2 COUNTY shall pay CONTRACTOR the reasonable value of services rendered by CONTRACTOR to the date of termination pursuant to this Agreement not to exceed the amount documented by CONTRACTOR and approved by COUNTY as work accomplished to date; provided, however, that in no event shall any payment hereunder exceed ***One Thousand Dollars ($1,000).*** Further provided, however, COUNTY shall not in any manner be liable for lost profits which might have been made by CONTRACTOR had CONTRACTOR completed the services required by this Agreement. In this regard, CONTRACTOR shall furnish to COUNTY such financial information as in the judgment of the COUNTY is necessary to determine the reasonable value of the services rendered by CONTRACTOR. In the event of a dispute as to the reasonable value of the services rendered by CONTRACTOR, the decision of the COUNTY shall be final. The foregoing is cumulative and does not affect any right or remedy which COUNTY may have in law or equity.

D.13.2 CONTRACTOR may terminate its services under this Agreement upon thirty (30) working days written notice to the COUNTY, without liability for damages, if CONTRACTOR is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by COUNTY, provided that CONTRACTOR has first provided COUNTY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than ten (10) working days within which the COUNTY may cure the alleged breach.

D.14 OWNERSHIP OF INFORMATION. All professional and technical information developed under this Agreement and all work sheets, reports, and related data shall become and/or remain the property of COUNTY, and CONTRACTOR agrees to deliver reproducible copies of such documents to COUNTY on completion of the services hereunder. The COUNTY agrees to indemnify and hold CONTRACTOR harmless from any claim arising out of reuse of the information for other than this project.

D.15 WAIVER. A waiver by any party of any breach of any term, covenant or condition herein contained or a waiver of any right or remedy of such party available hereunder at law or in equity shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained or of any continued or subsequent right to the same right or remedy. No party shall be deemed to have made any such waiver unless it is in writing and signed by the party so waiving.

D.16 COMPLETENESS OF INSTRUMENT. This Agreement, together with its specific references and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto. Unless set forth herein, neither party shall be liable for any representations made, express or implied.

D.17 SUPERSEDES PRIOR AGREEMENTS. It is the intention of the parties hereto that this Agreement shall supersede any prior agreements, discussions, commitments, representations, or agreements, written or oral, between the parties hereto.

D.18 MINOR AUDITOR REVISION. In the event the Sierra County Office of Education finds a mathematical discrepancy between the terms of the Agreement and actual invoices or payments, provided that such discrepancy does not exceed 1% of the Agreement amount, the Superintendent may make the adjustment in any payment or payments without requiring an amendment to the Agreement to provide for such adjustment. Should the COUNTY or the CONTRACTOR disagree with such adjustment, they reserve the right to contest such adjustment and/or to request corrective amendment.

D.19 CAPTIONS. The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

D.20 DEFINITIONS. Unless otherwise provided in this Agreement, or unless the context otherwise requires, the following definitions and rules of construction shall apply herein.

D.20.1 NUMBER AND GENDER. In this Agreement, the neuter gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

D.20.2 MANDATORY AND PERMISSIVE. "Shall" and "will" and "agrees" are mandatory. "May" is permissive.

D.21 TERM INCLUDES EXTENSIONS. All references to the term of this Agreement or the Agreement Term shall include any extensions of such term.

D.22 SUCCESSORS AND ASSIGNS. All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

D.23 MODIFICATION. No modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given.

D.24 COUNTERPARTS. This Agreement may be executed simultaneously and, in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

D.25 OTHER DOCUMENTS. The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

D.26 PARTIAL INVALIDITY. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the

provision and/or provisions shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

D.27 VENUE. It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Sierra, State of California.

D.28 CONTROLLING LAW. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

D.29 CALIFORNIA TORT CLAIMS ACT. Notwithstanding any term or condition of the Agreement, the provisions, and related provisions, of the California Tort Claims Act, Division 3.6 of the *Government Code, are not* waived by COUNTY and shall apply to any claim against COUNTY arising out of any acts or conduct under the terms and conditions of this Agreement.

D.30 TIME IS OF THE ESSENCE. Time is of the essence of this Agreement and each covenant and term herein.

D.31 AUTHORITY. All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles and capacities herein stated and on behalf of any entities, persons, estates or firms represented or purported to be represented by such entity(s), person(s), estate(s) or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement are in full compliance. Further, by entering into this Agreement, neither party hereto shall have breached the terms or conditions of any other contract or agreement to which such party is obligated, which such breach would have a material effect hereon.

D.32 CORPORATE AUTHORITY. If CONTRACTOR is a corporation or public agency, each individual executing this Agreement on behalf of said corporation or public agency represents and warrants that he or she is duly authorized to execute and deliver this Agreement on behalf of said corporation, in accordance with a duly adopted resolution of the Board of Directors of said corporation or in accordance with the bylaws of said corporation or Board or Commission of said public agency, and that this Agreement is binding upon said corporation or public entity in accordance with its terms. If CONTRACTOR is a corporation, CONTRACTOR shall, within thirty (30) days after execution of this Agreement, deliver to COUNTY a certified copy of a resolution of the Board of Directors of said corporation authorizing or ratifying the execution of this Agreement.

D.33 CONFLICT OF INTEREST

D.33.1 LEGAL COMPLIANCE. CONTRACTOR agrees at all times in performance of this Agreement to comply with the law of the State of California regarding conflicts of interest, including, but not limited to, Article 4 of Chapter 1, Division 4, Title 1 of the *California Government Code,* commencing with Section 1090, and Chapter 7 of Title 9 of said Code, commencing with Section 87100, including regulations promulgated by the California Fair Political Practices Commission.

D.33.2 ADVISEMENT. CONTRACTOR agrees that if any facts come to its attention which raise any questions as to the applicability of this law, it will immediately inform the COUNTY designated representative and provide all information needed for resolution of the question.

D.33.3 ADMONITION. Without limitation of the covenants in subparagraphs D.34.1 and D.34.2, CONTRACTOR is admonished hereby as follows:

The statutes, regulations and laws referenced in this provision D.34 include, but are not limited to, a prohibition against any public officer, including CONTRACTOR for this purpose, from making any

decision on behalf of COUNTY in which such officer has a direct or indirect financial interest. A violation occurs if the public officer influences or participates in any COUNTY decision which has the potential to confer any pecuniary benefit on CONTRACTOR or any business firm in which CONTRACTOR has an interest of any type, with certain narrow exceptions.

D.34 NONDISCRIMINATION. During the performance of this Agreement, CONTRACTOR shall not unlawfully discriminate against any employee of the CONTRACTOR or of the COUNTY or applicant for employment or for services or any member of the public because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex. CONTRACTOR shall ensure that in the provision of services under this Agreement, its employees and applicants for employment and any member of the public are free from such discrimination. CONTRACTOR shall comply with the provisions of the Fair Employment and Housing Act *(Government Code* Section 12900 et seq.). The applicable regulations of the Fair Employment Housing Commission implementing *Government Code* Section 12900, set forth in Chapter 5, Division 4 of Title 2 of the California *Administrative Code are* incorporated into this Agreement by reference and made a part hereof as if set forth in full. CONTRACTOR shall also abide by the Federal Civil Rights Act of 1964 and all amendments thereto, and all administrative rules and regulation issued pursuant to said Act. CONTRACTOR shall give written notice of its obligations under this clause to any labor agreement. CONTRACTOR shall include the nondiscrimination and compliance provision of this paragraph in all subcontracts to perform work under this Agreement.

D.35 JOINT AND SEVERAL LIABILITY. If any party consists of more than one person or entity, the liability of each person or entity signing this Agreement shall be joint and several.

D.36 TAXPAYER I.D. NUMBER. The COUNTY shall not disburse any payments to CONTRACTOR pursuant to this Agreement until CONTRACTOR supplies the latter's Taxpayer I.D. Number or Social Security Number (as required on the line under CONTRACTOR'S signature on page 2 of this Agreement).

D.37 NOTICES. All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the party so to be served as follows:

If to "COUNTY":
Sierra County Office of Education
Post Office Box 955
Loyalton CA 96118
(530) 993-1660
Fax: (530) 993-0828

If to "CONTRACTOR":
Leslie Parnell-Alley, MA
[redacted]

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

P. O. Box 955
109 Beckwith Road
Loyalton, California

Sean Snider
Superintendent

Phone: (530) 993-1660
FAX: (530) 993-0828
Email: ssnider@spjusd.org

Superintendent's Goals for 2026-2027
Sean Snider
Presented to the Board of Trustees October 13, 2026 – Progress Update

*Updates on goals will be provided in October, January, March, and May in order to establish two-way feedback on the progress of each.

Goal 1: Improve Student Learning and Achievement
Deliver a rigorous and engaging academic program that supports all students. Prioritize high-quality instruction, assessments, and targeted supports to meet the individual needs of every student.

How We Will Do This:
- Implement ongoing professional development in evidence-based instructional practices.
- Adopt and utilize high-quality, standards-aligned curriculum and resources.
- Implement intervention programs targeted to individual student needs.
- Regularly analyze assessment data to help guide instruction.
- Strengthen District-level and School-based Professional Learning Communities (PLCs) to support data-driven decisions.

2026-27 Metrics for Success:
- Increase the percentage of students meeting or exceeding standards on state assessments in English language arts, mathematics, and science.
    - State assessment scores will be publicly released on October 15, at which point we can evaluate progress on this goal.
- Increase the percentage of students demonstrating expected annual growth on local benchmark assessments.
    - Last year's data established the baseline percentage of students who demonstrated expected annual growth on local benchmark assessments. We will compare this year's results to that baseline to determine whether the percentage has increased and the goal has been met.
- Implement and monitor targeted academic interventions, with student progress reviewed regularly during school staff meetings and district admin team meetings.
    - Targeted academic interventions are being implemented, and student data is being reviewed regularly. An additional intervention teacher is planned, using the ongoing $200,000 increase in Level 1 DA funds for the County Office.
- Revise the Local School Wellness Policy to align with current USDA requirements and strengthen district expectations regarding the use of food, including candy and other high-sugar foods, as student rewards; present the revised policy to the Board for approval.
    - Work on this goal has not yet begun.

Goal 2: Maintain and Strengthen Facilities
Address essential facility needs, including roof repairs, window replacements, and other upgrades to create safe, energy-efficient learning environments for students and staff across the district.

How We Will Do This:
- Complete a comprehensive facility needs assessment.
- Prioritize facility projects based on basic needs, safety, efficiency, and instructional impact.
- Secure funding through state programs, grants, and local budget planning.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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Sean Snider
Superintendent

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- Develop a multi-year facilities improvement plan aligned with the Facilities Master Plan.
- Ensure transparency and accountability through regular updates to the Board and community.

2026-27 Metrics for Success:

- Complete priority facility projects, including, but not limited to bathrooms for Sierra Pass, window replacements for Loyalton High School, and protective canopy over Loyalton Middle School lockers.
    - All three projects are underway, however each has encountered setbacks. Nonetheless, these are the facilities priorities for this year, and I remain optimistic that all three will be completed.
- Submit eligible applications for State School Facilities Program funding, including Prop 2 Small District Set-Aside funds.
    - This work is also underway, with the public hearing and resolutions on tonight's agenda being the final steps before submission. The Loyalton High School projects we already have established eligibility for will be submitted through both the regular application process and the Prop 2 Small School Set-Aside process, as advised by the Office of Public School Construction. The remaining applications will be submitted on November 2 as part of the Small School Set-Aside process.
- Conduct a comprehensive review of the Facilities Master Plan and 10-Year Facilities Improvement Plan and revise as necessary.
    - This work is underway and ongoing during our monthly Facilities Committee meetings.

Goal 3: Practice Strategic and Responsible Fiscal Management

Move from reactive budgeting to proactive, goal-aligned financial planning. Ensure resources are managed responsibly and intentionally to support the district's priorities and long-term stability.

How We Will Do This:

- Align the annual budget with board goals and district priorities.
- Maintain clear multi-year financial projections that demonstrate the district's ability to meet all obligations and remain fiscally solvent.
- Explore additional grant-writing and pursue alternative funding sources.
- Ensure clear, understandable financial reports are presented to the board and public on a regular basis.

2026-27 Metrics for Success:

- Budget reflects board goals and is adopted on time.
    - Budget was adopted on time and is aligned to board goals.
- Maintain reserve levels at or above Board-established minimums while proactively planning for economic uncertainty, including maintaining appropriate levels of funding in the regular economic uncertainty reserve, Necessary Small School Special Reserve, Paid Pregnancy Leave Special Reserve, and Fund 40 facilities projects account.
    - Reserve levels remain at or above Board-established minimums, with appropriate funding maintained in the economic uncertainty reserve and additional funds set aside for the Necessary Small School Special Reserve, Paid Pregnancy Leave Special Reserve, and Fund 40 facilities account.
- Clean annual audit with no significant findings.
    - The annual audit will be presented in January, at which point we can determine whether this goal has been met.

SIERRA COUNTY OFFICE OF EDUCATION
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Facilities Priorities
2026-27 School Year

- Loyalton Middle School Locker Canopy
- Loyalton High School Window Replacement
- Sierra Pass Bathrooms

Additional Projects as Time and Resources Allow

- Special Education Building - Replace Porch Beams
- Special Education Building - Roof Repairs
- Downieville - Paint Interior Hallways
- Downieville - Repair / Replace Front Stairs and Porch to Main Entrance
- Loyalton Elementary - Paint Main Building Exterior
- Loyalton High School - Roof Repairs (Rear Storage/Walkway)
- Phase 3 of IT Security / Camera Upgrades (District-wide)
- Phase 3 of Carpet Replacement (District-wide)

CALIFORNIA DEPARTMENT OF EDUCATION

TONY THURMOND
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

September 15, 2026

Sean Snider, Superintendent
Sierra County Office of Education
Sierra-Plumas Joint Unified School District
PO Box 955
Loyalton, CA 96118

Dear Superintendent Snider:

Subject: 2026–27 County Office of Education and School District Budgets and Local Control Accountability Plans (LCAPs)

Pursuant to California *Education Code* (*EC*) sections 1622(b) and 42127(i), the California Department of Education (CDE) has examined Sierra County Office of Education (SCOE) and Sierra-Plumas Joint Unified School District's (SPJUSD's) budgets to determine whether they satisfy the following criteria:

- Comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education.
- Allow SCOE and SPJUSD to meet its financial obligations during the fiscal year.
- Are consistent with a financial plan that will enable SCOE and SPJUSD to satisfy its multiyear financial commitments.

Based on this review, SCOE and SPJUSD's 2026–27 adopted budgets are approved.

Additionally, this letter serves as formal notification that the State Superintendent of Public Instruction has approved the SCOE and SPJUSD's 2024–25 through 2026–27 LCAPs for the 2026–27 school year, consistent with *EC* sections 52070(d) and 52070.5(d).

The CDE notes that the 2026–27 negotiations with the certificated and classified bargaining units were not settled at the time the budgets were adopted. To the extent that collective bargaining agreements result in additional ongoing costs, the CDE advises SCOE and SPJUSD that such increased costs should be supported by additional ongoing revenues or ongoing reduction of expenditures. Further, the Criteria and Standards specify that upon settlement, SCOE and SPJUSD must provide the CDE with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with *Government Code* Section 3547.5 can be used to satisfy this requirement.

Pursuant to *Government Code* Section 3547.5(b), a school district superintendent and its chief business official must certify in writing that the costs incurred under a negotiated bargaining agreement can be met by the school district during the term of the agreement. Upon settlement, please provide the CDE with a copy of the certification and an itemization of the budget revisions needed to implement the agreement.

The CDE appreciates the submission of SCOE and SPJUSD's budgets and awaits its First Interim Reports, which are due to the CDE by December 15, 2026. On behalf of the Superintendent, we thank you and your staff for your persistent efforts to increase student achievement and close opportunity and achievement gaps for all your students. We look forward to continued partnership with the SCOE and SPJUSD as we continue to ensure opportunities for every student in California to have a world-class education.

If you have any questions or concerns related to the adopted budget, please contact Agnes Chan at 916-445-2145 or by email at achan@cde.ca.gov. If you have any questions regarding the LCAP, please contact Joshua Strong, Administrator, Local Agency Systems Support Office, by phone at 916-319-0303 or by email at jstrong@cde.ca.gov.

Sincerely,

Blanche Katayama

Blanche Katayama, Administrator
Fiscal Oversight and Support Office

Joshua Strong

Joshua Strong, Interim Director
Student Achievement and Support Division

BK/JS: ac
2026-46

cc: Randy Jones, Director of Business Services/CBO, Business Services
Unity Sakamoto, Education Programs Consultant, Local Agency Systems Support Office

Chronic Absenteeism Rates as of Oct 8, 2026

Chronic absenteeism refers to the number (or percentage) of students in grades **TK through 8th grade** who have missed 10% or more of school days for **any reason.** At this point in the year, students who have missed **2 or more days** are considered chronically absent. By the end of the school year, this number increases to **18 days.**

2026-2027 School Year as of Oct 8 (12 Days This Year)

SITE/MONTH	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
Downieville Elementary (TK-8)	7.69% (2)	3.8%								
Loyalton Elementary (TK-8)	15% (25)	12.5%								
Loyalton Middle (6-8)	4.17% (3)	11.1%								
DISTRICT (% of All Students)	11.36% (30)	11.3%								

2025-2026 School Year as of Oct. 9 (36 Days Last Year)

SITE/MONTH	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
Downieville Elementary (TK-6)	11.5% (3)	23%								
Downieville Jr./Sr. High (7,8)	0%	0%								
Loyalton Elementary (TK-5)	7.7% (13)	3.5%								
Loyalton Middle School (6-8)	11.1% (9)	17.1%								
DISTRICT (% of All Students)	8.8% (25)	9.8%								

ENROLLMENT BY SCHOOL MONTH - 2026-2027

***As of 09/29/2026*		Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Middle	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2025-2026		23	173	8	73	14	103	6	included in site #	400
1st Day 2026-2027		26	166	0	71	12	102	2	included in site #	379

	Month	TK/K-8	TK/K-5	--	6-8	9-12	9-12	9-12		
August	1	26	166	--	72	13	103	2	included in site #	382
08/17/26-09/11/26										
September	2								included in site #	0
09/14/26-10/09/26										
October	3								included in site #	0
10/12/26-11/06/26										
November	4								included in site #	0
11/09/26-12/04/26										
December	5								included in site #	0
12/07/26-01/15/27										
January	6								included in site #	0
01/18/27-02/12/27										
February	7								included in site #	0
02/15/27-03/12/27										
March	8								included in site #	0
03/15/27-04/09/27										
April	9								included in site #	0
04/12/27-05/07/27										
May	10								included in site #	0
05/10/27-06/04/27										
June	11								included in site #	0
06/07/27-06/11/27										

2025-2026	SPJUSD	SCOE	Washoe
P1 ADA	377.78	0.84	16.60
P2 ADA	376.93	0.84	16.41
Annual	374.00	0.84	16.40

2024-2025	SPJUSD	SCOE	Washoe
P1 ADA	382.08	1.00	16.52
P2 ADA	378.46	1.01	16.34
Annual	377.39	1.01	16.16

Long-Term ISP	
DES	0
LES	4
LMS	4
DHS	1
LHS	0

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

September 08, 2026

5:00pm CLOSED Session
6:00pm Regular Session

Loyalton: Loyalton Elementary School, 111 Beckwith Street, Loyalton CA 96118
Zoom videoconferencing was also available for the public.

A. CALL TO ORDER
President RHYNIE HOLLITZ called the meeting to order at 5:08pm.

B. ROLL CALL
PRESENT: *Area 1: Patty Hall*
Area 2: Rhynie Hollitz (President)
Area 3: John Martinetti (Clerk)
Area 4: Kelly Champion (Vice President)
Area 5: Richard Jaquez

ABSENT: *Student Board Member (Downieville): Jessie Malone*

VACANT: *Student Board Member (Loyalton)*

C. APPROVAL OF AGENDA
MARTINETTI/JAQUEZ
5/0

D. GOVERNMENT CODE 54952.3
Pursuant to Government Code 54952.3, this is notice that as a result of holding this Joint County and District Board Meeting, Trustees will receive a stipend of $65 for the County and $35 for the District.

E. PUBLIC COMMENT FOR CLOSED SESSION
None

F. CLOSED SESSION
The Board moved into Closed Session *at 5:09pm* to discuss the following item(s):

1. Government Code 54957.6
CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:	Sean Snider, Superintendent
Employee Organizations:	Sierra-Plumas Teachers' Association
Unrepresented Employees:	Administrative Employees
	Classified Employees
	Confidential Employees
	Superintendent

G. RETURN TO OPEN SESSION *at 6:01pm* and ADJOURN FOR BREAK

H. *6:06PM* – RECONVENE

I. FLAG SALUTE

J. REPORT OUT FROM CLOSED SESSION
MARTINETTI: The item was for discussion only. No action was taken.

K. PUBLIC COMMENT

Regarding approval of the item for Out of State Travel for Rebekah Heard. Importance of an advisor attending the National FFA American Degree ceremony with former students receiving degrees. Comments from the following:

Cali Griffin—LHS Principal
Micah Willims—LHS FFA Alumni receiving American Degree in October
Two unknown parents
Megan Meschery—Director of Student Improvement
Ranger Kielak—LHS FFA Alumni and American Degree recipient
Bret Colberg—LHS FFA Alumni and American Degree recipient
Bobbi Griffin—LHS FFA Alumni and American Degree recipient

Rachelle Turner—Sattley Parent: Concerned with lack of communication regarding request for a bus stop at their residence.

Regarding actions by staff that led to students getting kicked off of football team. Unhappy with premature actions taken based on information that was not verified. Different consequences for different students in the past with same policies in place. Comments from the following:

Linda Hood—Parent of student removed from football team
Nate Norton—Parent of student removed from football team

Chris Grossman—Parent: Daughter in TK/K combo class. Not satisfied with decision or responses to questions regarding request to move her to the K only class.

Megan Meschery—Director of Student Improvement: Urged the Board to approve the policy that includes getting the Student Body (ID) cards to students. Student ID cards have many benefits for students.

L. INFORMATION/DISCUSSION ITEMS

1. Superintendent Reports

COUNTY—SCOE

a. California County Superintendents, Capital Service Region 3 Annual Planning Meeting
SNIDER: We met two weeks ago as a Region comprised of 10 counties that come together each year to discuss priorities for the year for our County Offices of Education.

DISTRICT—SPJUSD

b. Opening of School Activities
SNIDER: Missed the first day of school for the first time in 29 years, but heard it went well and everything got off to a great start.
c. Presentation of 2026-2027 Superintendent Goals
*SNIDER: *overview*
d. Annual Review of Board Governance Norms and Board Goals
*SNIDER: *no changes*
e. Facilities update
SNIDER: Top of the priority list currently is finishing the locker project at LMS. Slower process than we'd like, but working on it to complete as soon as possible. On the LHS windows we had to go back to drawing board, but still working on that. Sierra Pass bathrooms are also still a work in progress.
f. Potential Special Meeting items
SNIDER: Artificial Intelligence policy and understanding County Office funding streams and uses of funds. Would the Board find it necessary and helpful to hold Special Meetings on either of these items?

Board Discussion: We have our Finance Committee to look at County funding streams. With little knowledge about AI, may want to have a speaker/specialist come talk to the Board.

g. Teacher Intern Program MOU with Sacramento COE, Contract No. 2027-006D
*SNIDER: *brought to Board for awareness and transparency*

h. Williams Audit Consulting Services Agreement with Placer COE, Contract No. 2027-007D
*SNIDER: *brought to Board for awareness and transparency*

2. Business Report
   a. Monthly Chronic Absenteeism Report
   b. First Day SPJUSD Enrollments for the 2026-2027 School Year
   c. Most recent Inter-District Attendance Agreements approved

3. SPTA Report
   PRESIDENT—PRAKASH: SPTA is beginning the negotiations process for this year and has a date set for their first meeting as a unit. Next week is the quarterly meeting with SNIDER to continue open communication between SPTA and the District.

4. Committee/Board Member Reports
   CHAMPION: Finance Committee—Looking a lot at money coming in and money going out and what kind of reserves we need in place.
   MARTINETTI: Facilities Committee—Members meeting for walk around at LHS for window project.
   HALL: Brew Fest this weekend in Downieville.
   HOLLITZ: Receiving emails from ACCBE (Association of California County Boards of Education) which focuses on COE Boards. Very informative. SNIDER to start forwarding these to all Board Members as requested.

M. CONSENT CALENDAR
1. Approval of minutes for the joint Regular Meeting held August 11, 2026
2. Approval of Board Report-Checks Dated 08/01/2026 through 08/31/2026
   a. SCOE
   b. SPJUSD
3. Approval of the 2026-2027 SPJUSD Certificated Substitute List
4. Authorization for Out of State Travel request to Indianapolis, IN, for National FFA Convention—Rebeka Heard, Loyalton High School FFA Coordinator
5. Approval of the following SPJUSD personnel items:
   a. Assignment of Alexandria Bentley on a Short-Term Staff Permit (STSP) in order to fill a certificated assignment for Teacher at Downieville Elementary School for the 2026-2027 school year, as allowed by the California Commission on Teacher Credentialing regulations. A diligent search was conducted and no fully credentialed applicant was available. 1.0 FTE, effective August 17, 2026
   b. Assignment of Marissa Trevaskis, Instructional Aide, Loyalton Middle School, .58 FTE (3.5 hours/day), effective August 19, 2026
   c. Resignation for Seonaid Uebelhardt, Student Services Liaison, Districtwide, .68 FTE (up to 27 hours weekly), effective August 25, 2026
   d. Authorization to fill Student Services Liaison, Districtwide, .68 FTE (up to 27 hours weekly)

HALL motioned to approve 1, 2, 3 & 5. Second by MARTINETTI.
CHAMPION requested to discuss item 4 separately.
5/0

CHAMPION motioned to approve item 4 with recommended corrections by SNIDER. Second by HALL.
5/0

N. ACTION ITEMS

1. Old Business
    a. Biennial Review of the Conflict of Interest Code – Adoption of Resolutions and Designated Positions updated
    CHAMPION/MARTINETTI
    5/0
        1. Resolution 27-003C, Adopting the SCOE Conflict of Interest Code with changes
        2. Resolution 27-004D, Adopting the SPJUSD Conflict of Interest Code with changes

2. New Business

COUNTY—SCOE

a. Appointment of members of the SCOE Student Attendance Review Board as follows:
    1. Sean Snider, County Superintendent (Chairperson)
    2. J. Lon Cooper, Sierra County Public Defender
    3. Sandra Groven, Sierra County District Attorney
    4. Chuck Henson, Sierra County Chief Probation Officer
    5. Candy Corcoran, Sierra County Behavioral Health
    6. Alicia Barney, Parent Representative
    7. Jamie Shiltz, Sierra County Social Services
    8. Kimberly Askew, Sierra County Foster Youth Services and McKinney-Vento Liaison
    9. Mike Fisher, Sierra County Sheriff

    (Ed Code 48321 (a) (4) The school district representatives on the county school attendance review board shall be nominated by the governing boards of school districts and shall be appointed by the county superintendent of schools. All other persons and group representatives shall be appointed by the county board of education.)

    CHAMPION/HALL
    5/0

DISTRICT—SPJUSD

b. Nomination of SPJUSD representatives for the SCOE Student Attendance Review Board as follows:
    1. Faith Edwards, Downieville Schools Administrator
    2. Caroline Griffin, Loyalton High School & Sierra Pass Administrator
    3. Laurie Petterson, Loyalton Middle School
    4. Staci Armstrong, Loyalton Elementary School Administrator
    5. Kristie Jacobsen, Secretary

    (Ed Code 48321 (a) (4) The school district representatives on the county school attendance review board shall be nominated by the governing boards of school districts and shall be appointed by the county superintendent of schools. All other persons and group representatives shall be appointed by the county board of education.)

    HALL/JAQUEZ
    5/0

c. Approval of Assignments to Teach Core Subjects out of Credential Authorization for the 2026-2027 School Year
    MARTINETTI/HALL
    5/0

d. Approval of the 2025-2026 Prop 28 Annual Report
    HALL/MARTINETTI
    5/0

e. Adoption of Resolution 27-005D, Authorize Transfer of Funds to Special Fund 40
CHAMPION/HOLLITZ
5/0

f. Adoption of Resolution 27-006D, Designation of Certain General Funds as Committed Fund Balance
HALL/CHAMPION
5/0

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."

From June 23rd – Further Review

g. 1240—Volunteer Assistance
CHAMPION motioned to table BP 1240. Second by HALL.
5/0

h. 5141.4—Child Abuse and Prevention
CHAMPION motioned to approve BP 5141.4 as presented. Second by MARTINETTI.
5/0

From August 11th – Recommended Revisions with Further Review

i. Exhibit 3312—Contracts *(Tabled 8/11/2026)*
CHAMPION motioned to remove E 3312 from the table. Second by HALL.
5/0
SNIDER gave an overview of updated Exhibit with edits and review by legal counsel.
MARTINETTI motioned to approve E 3312 as presented. Second by HALL.
4/1 (CHAMPION)

New for September 8th – First Reading

Postponed to October 13th meeting.

j. 3471—Parcel Taxes
k. 4119.1~4219.1~4319.1—Civil and Legal Rights
l. 4131—Staff Development
m. 4231—Staff Development
n. 4331—Staff Development
o. 7214—General Obligation Bonds
p. 9220—Governing Board Elections
    1. Bylaw
    2. Exhibit
q. 9240—Board Training

O. ADVANCED PLANNING

1. Date for Special Board Meeting for Candidate Interviews for Area 5 Trustee Appointment
October 21, 2026, at 6:00pm
2. The next Regular Joint Board Meeting will be held on October 13, 2026, at Downieville School, 130 School Street, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Open session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
3. Suggested Agenda Items
None

P. ADJOURN *at 8:29pm*

_____	_____
Sean Snider, Superintendent	John Martinetti, Clerk

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

DATE: September 08, 2026

CLOSED SESSION BEGAN AT: 5:15 **P.M.**

BOARD MEMBERS PRESENT:
✓ Patty Hall ✓ Rhynie Hollitz ✓ John Martinetti ✓ Kelly Champion ✓ Richard Jaquez

OTHERS PRESENT:
- ☑ Sean Snider, Superintendent
- ☑ Randy Jones, Director of Business Services/CBO
- ☐ _____
- ☐ _____
- ☐ _____

I. SESSION TOPIC(S):

Item #1—Government Code 54957.6
CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:	Sean Snider, Superintendent
Employee Organizations:	Sierra-Plumas Teachers' Association
Unrepresented Employees:	Administrative Employees
	Classified Employees
	Confidential Employees
	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 6:01 **P.M. AND RETURNED TO OPEN SESSION**

PRESIDED BY: Rhynie Hollitz **RECORDED BY:** John Martinetti

Rhynie Hollitz, PRESIDENT **John Martinetti, CLERK**

Checks Dated 09/01/2026 through 09/30/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00018064	09/04/2026	ALPINE FIRE SERVICES, INC. SALES AND SERVICE	11-5600	FIRE EXTINGUISHER INSPECTION AND REPAIR		164.37
00018065	09/04/2026	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES		1,126.42
00018066	09/04/2026	AT&T	11-5900	PHONE		159.49
00018067	09/04/2026	AZTEC SOFTWARE, LLC	11-5810	HSE CURRICULUM		6,972.00
00018068	09/04/2026	BERTAGNOLLI PAVING	01-6170	BASKETBALL COURT PAVING		54,560.00
00018069	09/04/2026	KATRINA BOSWORTH	01-5200	FNL CONFERENCE		610.56
00018070	09/04/2026	CALIFORNIA COUNTY SUPERINTENDENTS	01-5300	CISC MEMBERSHIP DUES	600.00	
				TSC MEMBERSHIP DUES	400.00	1,000.00
00018071	09/04/2026	MELANIE CHRISTIAN	01-5810	TRANSPORTATION REIMBURSE		376.20
00018072	09/04/2026	SARAH CRUZ, SLP	01-5810	AT TRAINING		280.00
00018073	09/04/2026	ELEVATION TRUCKEE	01-5810	TRANSITIONAL SERVICES		3,540.00
00018074	09/04/2026	FAGEN FRIEDMAN & FULFROST LLP	01-5200	REGISTRATION		145.00
00018075	09/04/2026	H.B. RESTORATION INC	01-6200	PAINTING		14,000.00
00018076	09/04/2026	INTERMOUNTAIN DISPOSAL, INC.	01-5899	GARBAGE SERVICE	65.23	
			11-5500	GARBAGE SERVICE	42.92	108.15
00018077	09/04/2026	MARTIN EARTHWORKS	01-6170	BASKETBALL COURT PREP		2,200.00
00018078	09/04/2026	MEGAN MESCHERY	01-5200	CPM TRAINING		930.72
00018079	09/04/2026	PLACER COUNTY OFFICE OF EDUCATION	01-5200	REGISTRATION		700.00
00018080	09/04/2026	PLUMAS-SIERRA TELECOMMUNICATIONS	01-5899	BROADBAND SERVICE	54.50	
			11-5900	BROADBAND SERVICE	54.50	109.00
00018081	09/04/2026	MIRANDA PRAKASH	01-9500	ESY SUPPLIES		200.00
00018082	09/04/2026	RENO PRINT STORE	01-4300	T-SHIRTS	3,796.61	
				TUPE SUPPLIES	2,320.25	6,116.86
00018083	09/04/2026	RHYNIE HOLLITZ	01-5200	PER DIEM	40.28	
			01-5899	PER DIEM	40.28	80.56
00018084	09/04/2026	SELPA ADMINISTRATORS OF CA	01-5300	SELPA DUES		1,660.00
00018085	09/04/2026	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		144.01
00018086	09/04/2026	SIERRA COUNTY HEALTH DEPARTMENT	11-5810	HAZARDOUS MATERIAL FEE		257.00
00018087	09/04/2026	SIERRA VALLEY HOME CENTER	01-4300	SHOP CLASS SUPPLIES		94.35
00018088	09/04/2026	SINGLETON AUMAN PC	01-9500	AUDIT FEES		10,500.00
00018089	09/04/2026	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,090.80	
			76-9571	WORKERS COMP PREMIUM	2,545.94	
			76-9576	HEALTH INSURANCE	32,858.40	37,495.14
00018090	09/04/2026	U.S. BANK VOYAGER	01-5200	FUEL EXPENSE	63.12	
			01-5899	FUEL EXPENSE	69.89	
			11-5200	FUEL EXPENSE	76.01	209.02
00018091	09/18/2026	ACCBE	01-5300	MEMBERSHIP		654.00

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Checks Dated 09/01/2026 through 09/30/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00018092	09/18/2026	DONALD BERGSTROM	01-5810	SPED/DO CLEANING	1,424.06	
			01-5899	SPED/DO CLEANING	413.44	1,837.50
00018093	09/18/2026	KELLI GROCK	01-5100	COUNSELING SERVICES	553.02	
			01-5810	COUNSELING SERVICES	2,391.98	2,945.00
00018094	09/18/2026	INTERMOUNTAIN DISPOSAL, INC.	01-5899	GARBAGE SERVICE	65.23	
			11-5500	GARBAGE SERVICE	42.92	108.15
00018095	09/18/2026	LAUREN JONES BEHAVIORAL CONSULTANT	01-5100	BEHAVIORAL CONSULTANT	1,767.10	
			01-5810	BEHAVIORAL CONSULTANT	3,534.20	
			01-5899	BEHAVIORAL CONSULTANT	3,534.20	8,835.50
00018096	09/18/2026	LIBERTY UTILITY CA	01-5500	ELECTRICAL SERVICE		478.81
00018097	09/18/2026	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	01-5810	GASB 68 FEE	350.00	
				SSA 218 FEE	90.00	440.00
00018098	09/18/2026	UBEO WEST LLC	11-5600	COPIER/MAINTENANCE		43.22
00018099	09/18/2026	SEAN SNIDER	01-5200	PER DIEM		47.00
00018100	09/18/2026	LARAINE SEI	01-5200	HOTEL ACCOMODATIONS	781.31	
			01-5899	HOTEL ACCOMODATIONS	260.43	1,041.74
00018101	09/18/2026	SIERRA BOOSTER	11-5810	ADS		200.00
				Total Number of Checks	**38**	**160,369.77**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	32	116,953.00
11	ADULT EDUCATION	10	8,012.43
76	Payroll Clearing	1	35,404.34
	Total Number of Checks	**38**	160,369.77
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**160,369.77**

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Checks Dated 09/01/2026 through 09/30/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088670	09/04/2026	ACADEMIC INNOVATIONS	01-4305	CAREER CHOICES		2,537.25
00088671	09/04/2026	ACCO ENGINEERED SYSTEMS	13-5600	WALK-IN FREEZER REPAIR		1,959.58
00088672	09/04/2026	AMAZON CAPITAL SERVICES	01-4300	Adulting/ Cooking Class Supplies	805.64	
				art supplies	208.18	
				changing mat	76.40	
				Classroom Supplies	4,098.08	
				curriculum	241.00	
				DAILY LANG REVIEW	67.48	
				INSTRUCTIONAL SUPPLIES	2,752.21	
				intervention supplies	331.99	
				NST OFFICE SUPPLIES	676.12	
				OFFICE SUPPLIES	30.30	
				PA speaker	106.17	
				playground equipment	258.81	
				SUPPLIES	1,471.17	
				TK supplies	35.78	
			01-4302	office supplies	3,828.21	
				Supplies	1,002.12	
				TONER	113.67	
			01-4305	SOCCER SUPPLIES	631.53	
				Sports Supplies	161.14	
				Volleyball Supplies	536.17	
			01-4320	BUS SUPPLIES	53.04	
				flag	25.73	
				office furniture	392.20	
				OFFICE/MAINT SUPPLIES	132.09	
				PORTABLE AC	257.39	
				WELLNESS CENTER	49.90	
			01-4330	nurse supplies	967.40	
				nursing supplies	434.79	
				office supplies	1,096.31	
				OFFICE/MAINT SUPPLIES	97.71	
				Supplies	402.07	
			01-4400	PAPER CART	778.17	
				TECH FOR ROOMS 3,9,10	1,160.75	
			01-5899	OFFICE SUPPLIES	15.85	
			01-5900	OFFICE SUPPLIES	123.51	

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Checks Dated 09/01/2026 through 09/30/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088672	09/04/2026	AMAZON CAPITAL SERVICES	13-4340	Cafe supplies	19.92	
				Kitchen supplies	366.40	23,805.40
00088673	09/04/2026	AMERIGAS	01-5540	PROPANE		450.85
00088674	09/04/2026	AT&T	01-5895	PHONE SERVICES	53.71	
			01-5910	PHONE SERVICES	492.14	545.85
00088675	09/04/2026	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINT SUPPLIES		193.38
00088676	09/04/2026	DONALD BERGSTROM	01-5200	ADMIN RETREAT LUNCH		226.30
00088677	09/04/2026	BLUE NOTE B'S HORN SHOP	01-5895	INSTRUMENT SERVICE		4,598.60
00088678	09/04/2026	BRADY INDUSTRIES	01-4320	CUSTODIAL SUPPLIES	2,369.27	
				custodial supplies for June work	41.30	2,410.57
00088679	09/04/2026	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00088680	09/04/2026	CENGAGE LEARNING INC.	01-4100	TEXTBOOKS		7,166.98
00088681	09/04/2026	CLEVER INC	01-5895	IDM SUBSCRIPTION		2,700.00
00088682	09/04/2026	CONTACT ELECTRIC INC	01-6200	ELECTRICAL		8,500.00
00088683	09/04/2026	DEMCO, INC.	01-4305	library supplies		151.38
00088684	09/04/2026	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		1,371.32
00088685	09/04/2026	GAGER DISTRIBUTING, INC.	13-4340	DISHWASHER SUPPLIES		186.54
00088686	09/04/2026	ADRIENNE GARZA	01-5200	INSERVICE SUPPLIES		19.97
00088687	09/04/2026	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00088688	09/04/2026	HARDCORE CONSTRUCTION	01-6200	SEWER LINE REPAIR		42,130.00
00088689	09/04/2026	HB RESTORATION INC	40-6200	PAINTING PROJECT		35,050.00
00088690	09/04/2026	INTERACTIVE RESOURCES, INC	40-6200	ARCHITECTS - LHS WINDOWS	2,095.00	
				ARCHITECTURAL & ENGINEERING SERVICE	3,150.00	5,245.00
00088691	09/04/2026	KUNSMAN FENCE COMPANY	01-6200	FENCING		6,185.00
00088692	09/04/2026	CHRISTINA LAFOON	01-5895	COLLEGE & CAREER SERVICES		1,540.00
00088693	09/04/2026	LEARNING WITHOUT TEARS	01-4300	curriculum		621.14
00088694	09/04/2026	VOYAGER SOPRIS LEARNING	01-5895	STEP UP TO WRITING		931.00
00088695	09/04/2026	MARTIN EARTHWORKS	40-6170	LOCKER PAD PREP		4,000.00
00088696	09/04/2026	MERIDIAN	01-4300	Planners		368.73
00088697	09/04/2026	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		535.85
00088698	09/04/2026	MOUNTAIN MESSENGER	01-5300	ADVERTISEMENTS AND PUBLIC HEARINGS		52.00
00088699	09/04/2026	MYSTERY SCIENCE C/O DISCOVERY EDUCATION, INC.	01-5895	curriculum membership		999.00
00088700	09/04/2026	NORTHAM DISTRIBUTING, INC.	13-4700	CAFE FOOD/SUPPLIES		84.76
00088701	09/04/2026	OCCUPATIONAL HEALTH CENTERS OF THE SOUTHWEST, P.A.	01-5895	DRIVER PHYSICAL		147.00
00088702	09/04/2026	ODP BUSINESS SOLUTIONS LLC	01-4330	OFFICE SUPPLIES	48.21	

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Checks Dated 09/01/2026 through 09/30/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088702	09/04/2026	ODP BUSINESS SOLUTIONS LLC	01-5899	OFFICE SUPPLIES	16.07	64.28
00088703	09/04/2026	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		23.40
00088704	09/04/2026	PERMABOUND BOOKS	01-4305	library books		1,508.22
00088705	09/04/2026	LAURIE PETTERSON	01-4300	REIMBURSEMENT	122.75	
			01-4320	REIMBURSEMENT	92.61	215.36
00088706	09/04/2026	REEDS LOCKS, INC	01-5895	REKEY & NEW KEYS		965.11
00088707	09/04/2026	RICHARD BAKER PROJECTS	40-6200	PAINTING PROJECT	1,332.50	
				ROOF CONST ADMIN	1,415.00	2,747.50
00088708	09/04/2026	SCHOOL OUTFITTERS	01-4400	Ag Room Furniture		3,263.41
00088709	09/04/2026	SHANNON SCOTT	01-4330	POST OFFICE BOX FEE		36.50
00088710	09/04/2026	SIERRA BOOSTER	01-5895	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		188.00
00088711	09/04/2026	SIERRA COUNTY PUBLIC WORKS	01-9510	SNOW REMOVAL		1,083.75
00088712	09/04/2026	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE	289.50	
			01-5895	HAZARDOUS MATERIAL PERMIT	771.00	1,060.50
00088713	09/04/2026	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	2,494.68	
			01-5899	GARBAGE SERVICE	16.18	2,510.86
00088714	09/04/2026	SIERRA ELECTRONICS	40-4400	ADDITIONAL CAMERA		3,087.02
00088715	09/04/2026	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		1,524.20
00088716	09/04/2026	SIERRA VALLEY MOBILE REPAIR	01-5600	BUS INSPECT/REPAIR		1,774.48
00088717	09/04/2026	SIERRA VALLEY HOME CENTER	01-4320	MAINT. SUPPLIES	2,003.06	
				MAINT/CUSTODIAL SUPPLIES	1,153.57	3,156.63
00088718	09/04/2026	SIERRA-PLUMAS JOINT UNIFIED	01-5895	BANK SERVICE FEES		284.46
00088719	09/04/2026	SINGLETON AUMAN PC	01-9510	AUDIT FEES		11,400.00
00088720	09/04/2026	CHRISTOPHER STRINE	01-5895	BUS DRIVER REIMBURSEMENT		142.88
00088721	09/04/2026	SYSCO FOOD SVCS OF SACRAMENTO	01-4300	CAFETERIA - FOOD AND SUPPLIES	276.33	
			13-4340	CAFETERIA - FOOD AND SUPPLIES	256.55	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	5,095.86	5,628.74
00088722	09/04/2026	THE FARMHOUSE	01-5200	WELCOME BACK LUNCH		1,305.00
00088723	09/04/2026	THOMPSON GARAGE DOORS	01-5600	FFA ROOM DOOR		3,153.57
00088724	09/04/2026	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH/WELFARE PREMIUMS	8,585.00	
			76-9571	WORKERS COMP	5,019.21	
			76-9576	HEALTH/WELFARE PREMIUMS	93,546.36	107,150.57
00088725	09/04/2026	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	452.25	
			01-5900	CELL PHONE SERVICE	152.04	
			01-5910	CELL PHONE SERVICE	622.88	1,227.17
00088726	09/04/2026	U.S. BANK VOYAGER	01-4305	FUEL	136.25	

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Checks Dated 09/01/2026 through 09/30/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088726	09/04/2026	U.S. BANK VOYAGER	01-4351	FUEL	1,295.86	
			01-5200	FUEL	274.95	1,707.06
00088727	09/04/2026	WORTHINGTON DIRECT	01-4400	Tables		9,464.78
00088728	09/04/2026	YOUNGS CARPET ONE, INC	40-6200	CARPET	3,048.11	
				CARPET REPLACE	7,487.21	
				CARPET REPLACEMENT	19,504.24	30,039.56
00088729	09/09/2026	JOSHUA WILKINSON	01-5200	MILEAGE		260.98
00088730	09/18/2026	ACE HARDWARE PLUMAS	01-5895	KEYS		4.27
00088731	09/18/2026	APPLE COMPUTER, INC.	01-4400	NORTH STATE TOGETHER MACBOOK		2,040.68
00088732	09/18/2026	KATRINA BOSWORTH	13-4700	CAFE SUPPLIES		69.25
00088733	09/18/2026	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	5,260.89	
			01-5899	WATER AND SEWER - LOYALTON SITES	73.24	5,334.13
00088734	09/18/2026	VOYAGER SOPRIS LEARNING	01-5895	STEP UP TO WRITING		245.00
00088735	09/18/2026	LIBERTY UTILITY CA	01-5510	ELECTRIC - LOYALTON SITES	13,451.98	
			01-5899	ELECTRIC - LOYALTON SITES	171.05	13,623.03
00088736	09/18/2026	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		594.93
00088737	09/18/2026	ODP BUSINESS SOLUTIONS LLC	01-4330	OFFICE SUPPLIES	24.11	
			01-5899	OFFICE SUPPLIES	8.03	32.14
00088738	09/18/2026	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		4,540.33
00088739	09/18/2026	PITNEY BOWES INC	01-4330	POSTAGE SUPPLIES	90.80	
			01-5899	POSTAGE SUPPLIES	30.25	121.05
00088740	09/18/2026	PITNEY BOWES BANK, INC. RESERVE ACCOUNT	01-5899	POSTAGE FOR MACHINE	500.00	
			01-5900	POSTAGE FOR MACHINE	1,500.00	2,000.00
00088741	09/18/2026	PLUMAS COUNTY SCHOOLS	Reissued			200,000.00 *
		Reissued on 09/18/2026				
00088742	09/18/2026	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	01-5895	GASB STATEMENT FEE	350.00	
				SSA 218 FEE	110.00	460.00
00088743	09/18/2026	UBEO WEST LLC	01-5600	COPIER MAINT.	1,222.55	
			01-5899	COPIER MAINT.	188.07	1,410.62
00088744	09/18/2026	READ NATURALLY	01-4300	READ LIVE SUBSCRIPT		480.00
00088745	09/18/2026	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	1,162.14	
			01-5899	GARBAGE SERVICE	6.11	1,168.25
00088746	09/18/2026	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		445.65
00088747	09/18/2026	SIERRA SINGLE PLY, INC.	40-6200	ROOF REPLACMENT		317,855.24
00088748	09/18/2026	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5895	EMPLOYMENT FINGERPRINTING		674.00
00088749	09/18/2026	TINYEYE TECHNOLOGIES CORP c/o V68000U	01-5895	THERAPY SERVICES		4,818.51
00088750	09/18/2026	VISTA HIGHER LEARNING	01-4100	SPANISH CURRICULM		2,389.84

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Checks Dated 09/01/2026 through 09/30/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088751	09/18/2026	WHITE CAP	01-6200	CONCRETE		2,343.41
00088752	09/18/2026	PLUMAS UNIFIED SCHOOL DISTRICT	01-6400	BUS PURCHASE		200,000.00
				Total Number of Checks	**83**	**1,110,537.77**

	Count	Amount
Reissue	1	200,000.00
Net Issue		910,537.77

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	69	404,778.24
13	Cafeteria Fund	8	9,169.64
40	Special Reserve for Capital Ou	7	398,024.32
76	Warrant/Pass Though (payroll)	1	98,565.57
	Total Number of Checks	**82**	910,537.77
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**910,537.77**

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SIERRA COUNTY OFFICE OF EDUCATION

PO Box 955, 109 Beckwith Rd
Loyalton CA 96118
Office: 530-993-1660
Fax: 530-993-0828

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

To: Sean Snider
County Superintendent

Person completing this form: Kristie Jacobsen
Executive Assistant to the Superintendent

2026-2027 School Year

Quarterly Report Submission Date:

- ☒ October 2026 (Jul-Aug-Sep)
- ☐ January 2027 (Oct-Nov-Dec)
- ☐ April 2027 (Jan-Feb-Mar)
- ☐ July 2027 (Apr-May-Jun)

Date for information to be reported publicly at a governing board meeting:
October 13, 2026

Please check the box that applies:

☒ No complaints were filed with any school in the County during the quarter indicated above.

☐ Complaints were filed with schools in the County during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	**0**	**0**	**0**
Teacher Vacancy or Misassignments	**0**	**0**	**0**
Facilities Conditions	**0**	**0**	**0**
TOTALS	**0**	**0**	**0**

_____ _____

Signature of County Superintendent Date

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

PO Box 955, 109 Beckwith Rd
Loyalton CA 96118
Office: 530-993-1660
Fax: 530-993-0828

Quarterly Report on Williams Uniform Complaints

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Teacher Vacancy or Misassignments	**0**	**0**	**0**
Facilities Conditions	**0**	**0**	**0**
TOTALS	**0**	**0**	**0**

_____ _____

Signature of District Superintendent Date

Placer County Office of Education

Williams Settlement Annual School Visit Summary

2026-2027

District: Sierra Plumas Unified School District

Name of School: Loyalton Elementary School

Date of Visit: Thursday, September 3, 2026

Instructional Materials

Sufficient Textbook and Instructional Materials were found: **Yes**

School Facilities

The Facilities Inspection Tool (FIT) was used to determine the condition of the facility. Copies of the detailed report were sent to the school site. The following 8 categories are ranked as good, fair, or poor based on the percentage of the 15 areas evaluated to be in good repair.

Systems Inspected	Rating
Systems: Gas Leaks, Mechanical/ HVAC, Sewer	Good
Interior: Interior Surfaces	Good
Cleanliness: Overall Cleanliness, Pest/ Vermin Infestation	Good
Electrical: Electrical	Good
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good
Safety: Fire Safety, Hazardous Materials	Good
Structural: Structural Damage, Roofs	Good
External: Playgrounds/School Grounds, Windows/Doors/Gates/Fences	Good
Percentage of 15 Areas in 8 Categories:	98.56%
Overall School Rating	Good

Uniform Complaint Procedures

Uniform complaint procedures posted

Teacher Vacancies

There were no vacancies

School Accountability Report Card

Instructional Materials: Accurate

Facility Maintenance: Accurate

Teacher Credentialing: Completed

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 27-004C

SUFFICIENCY OF TEXTBOOKS OR INSTRUCTIONAL MATERIALS

WHEREAS, the SIERRA COUNTY BOARD OF EDUCATION, in order to comply with the requirements of Education Code 60119, held a public hearing on October 13, 2026, at 6 o'clock, which was on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the Board provided at least 10 days notice of the public hearing by posting it in at least three public places within the County stating the time, place, and purpose of the hearing, and;

WHEREAS, the Board encouraged participation by parents/guardians, teachers, members, of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the SIERRA COUNTY OFFICE OF EDUCATION, and;

WHEREAS, "instructional materials" means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Each student, including English learners, will have a textbook or instructional materials, or both, to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycle and content of the curriculum frameworks in the following subjects;

Mathematics	My Math, Grades TK-5	Carnegie Learning ©2025
	California Mathematics, Grades 6,7	Macmillan/McGraw-Hill/Glencoe
	Mathematics Course 1	Prentice Hall ©2013
	Pre-Algebra, Grades 8-12	Prentice Hall
	Algebra II, Grades 8-12	Glencoe
	Pre Calculus	Houghton Mifflin
	Mathematics, Course 1, Common Core	Pearson Education, Inc.
	Mathematics, Course 2, Common Core	Pearson Education, Inc. ©2013
	Mathematics, Course 3, Common Core	Pearson Education, Inc. ©2013
	Geometry, Common Core	Pearson Education, Inc. ©2015
	Algebra 1, Common Core, CA	Pearson Education, Inc. ©2015
	Algebra 2, Common Core, CA	Pearson Education, Inc. ©2015
	Calculus, AP Edition	Cengage Learning ©2027
	Calculus, Graphical, Numerical, Algebraic, 5th Edition	Pearson Education, Inc. ©2016
	Financial Algebra	Cengage Learning ©2011
	Precalculus, AP Edition: A Complete Course	Cengage Learning ©2027

Science	California Elevate Science TK-5	Pearson
	Science Dimensions National 6-12	Houghton Mifflin Harcourt
History/ Social Science	My World, Grades TK-5	Pearson Education, Inc.
	Grades 6-8	National Geographic/Cengage
	Impact, Grades 9-12	McGraw Hill
	American Pageant, AP Government	Cengage
	Geography, Grades 9-12	Glencoe
English/ Language Arts (Including English Learners)	Mirrors & Windows, Grades 6-12	EMC Publishing, LLC ©2016
	Continuing with Literature, Levels I-V	
	British Tradition, Grades 11-12	
	American Tradition, Grades 11-12	
	Wonders CA Comprehensive System, Grades TK-5	
	The Power of Connection	McGraw-Hill Education ©2015-17
Spanish	Senderos, Levels 1, 2, 3, and 4	Vista Higher Learning ©2023

WHEREAS, sufficient textbooks or instructional materials were provided to each student enrolled in foreign language or health classes, and;

WHEREAS, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive.

THEREFORE, IT IS RESOLVED THAT for the 2026-2027 school year, the SIERRA COUNTY OFFICE OF EDUCATION has provided each student with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED at a regular meeting of the SIERRA COUNTY BOARD OF EDUCATION held on October 13, 2026, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

_____
John Martinetti, Clerk
Sierra County Board of Education

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 27-007D

SUFFICIENCY OF TEXTBOOKS OR INSTRUCTIONAL MATERIALS

WHEREAS, the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Governing Board, in order to comply with the requirements of Education Code 60119, held a public hearing on October 13, 2026, at 6 o'clock, which was on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the Board provided at least 10 days notice of the public hearing by posting it in at least three public places within the County stating the time, place, and purpose of the hearing, and;

WHEREAS, the Board encouraged participation by parents/guardians, teachers, members, of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT, and;

WHEREAS, "instructional materials" means all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes. Each student, including English learners, will have a textbook or instructional materials, or both, to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycle and content of the curriculum frameworks in the following subjects;

Mathematics	My Math, Grades TK-5	Carnegie Learning ©2025
	California Mathematics, Grades 6,7	Macmillan/McGraw-Hill/Glencoe
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	Algebra 1, Common Core, CA	Pearson Education, Inc. ©2015
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	Calculus, Graphical, Numerical, Algebraic, 5th Edition	Pearson Education, Inc. ©2016
	Financial Algebra	Cengage Learning ©2011
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	Wonders CA Comprehensive System, Grades TK-5	
	The Power of Connection	McGraw-Hill Education ©2015-17
Spanish	Senderos, Levels 1, 2, 3, and 4	Vista Higher Learning ©2023

WHEREAS, sufficient textbooks or instructional materials were provided to each student enrolled in foreign language or health classes, and;

WHEREAS, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive.

THEREFORE, IT IS RESOLVED THAT for the 2026-2027 school year, the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT has provided each student with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

PASSED AND ADOPTED at a regular meeting of the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Governing Board held on October 13, 2026, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

_____

John Martinetti, Clerk
Sierra-Plumas Joint Unified School District
Governing Board

Sierra County Office of Education



Unaudited Actuals
2025/2026

COE Financials through June 30, 2026
Presented to the Board October 13, 2026
Sean Snider, Superintendent

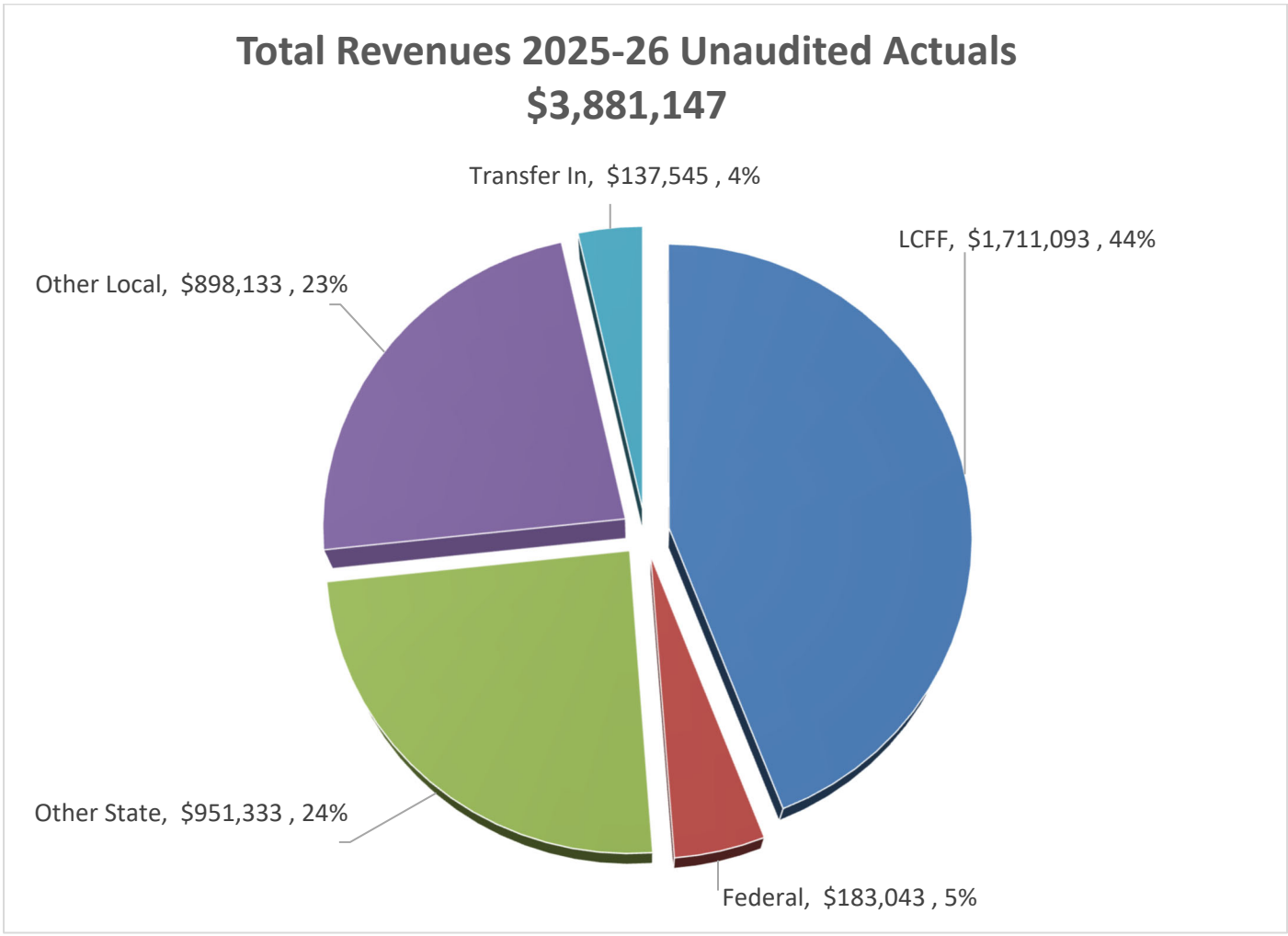
Prepared & Presented by: Randy Jones, DBS/CBO

Sierra County Office of Education
2025-2026 Unaudited Actuals

Current COE Funds

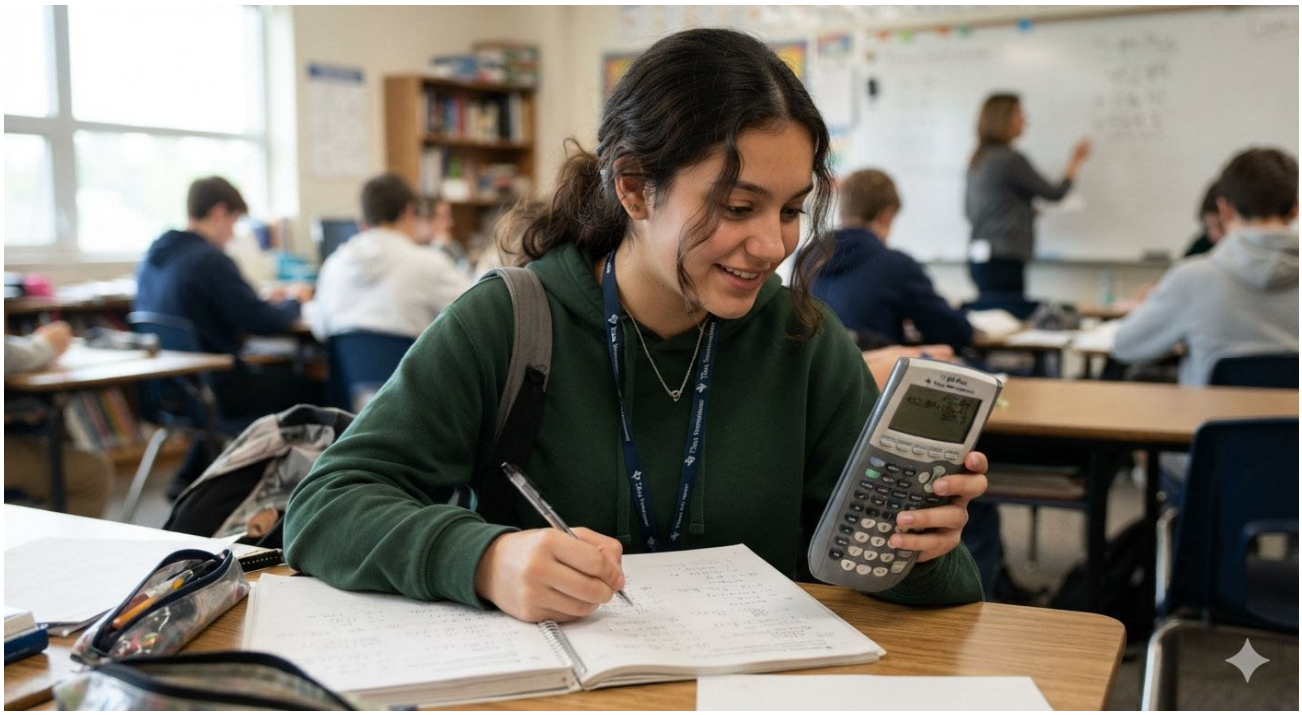
- General Fund/ County Schools Service (01)
- Adult Education (11)
- Forest Reserve (16)

GENERAL FUND



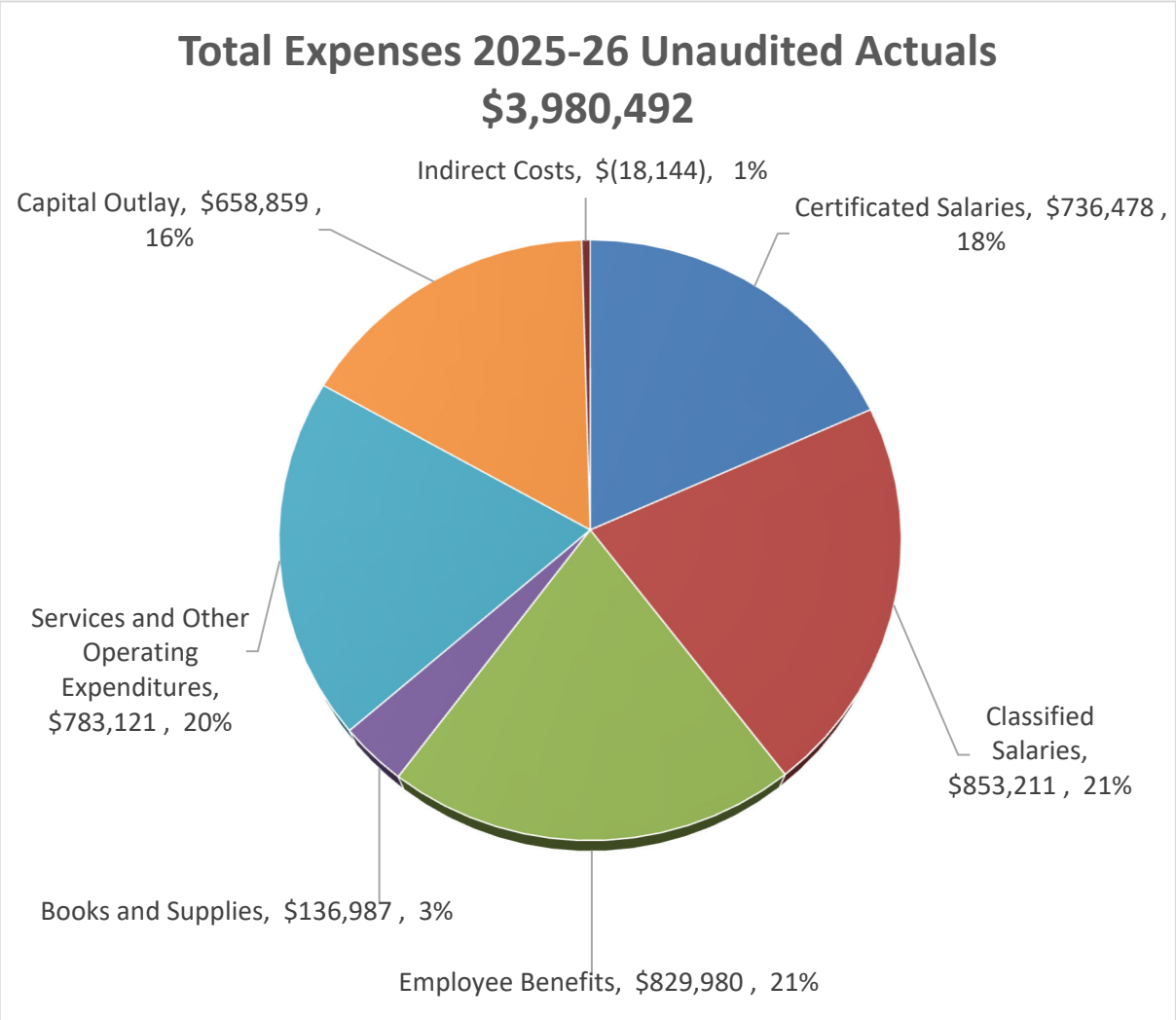
GENERAL FUND
Revenue Comparison

Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Actuals	2026-2027 Adopted Budget
LCFF Resources	$1,163,667	$1,646,249	$1,679,978	$1,711,093	$1,770,952
Federal	174,033	156,343	180,351	183,043	180,966
Other State	1,036,287	921,045	837,882	951,333	1,148,699
Other Local	1,152,771	444,132	879,962	898,133	975,257
Transfers-in	85,871	118,374	19,537	137,545	70,000
Total	**$3,612,629**	**$3,286,143**	**$3,597,710**	**$3,881,147**	**$4,145,874**



EXPENDITURES

General Fund Expenditures



Expenditure Comparison

Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Actuals	2026-2027 Adopted Budget
Certificated Salaries	$ 491,859	$ 653,366	$ 717,215	$ 736,478	$ 863,638
Classified Salaries	577,090	616,044	841,823	853,211	798,220
Benefits	668,703	685,511	703,704	829,980	877,722
Books & Supplies	60,408	68,834	94,355	136,987	315,092
Services & Operating	603,118	607,724	651,867	783,121	1,323,793
Capital Outlay	-0-	112,645	83,837	658,859	81,000
Other Outgo	-0-	-14,633	-7,997	-18,144	-13,618
Transfers Out	-0-	25,578	-0-	-0-	-0-
Total	**2,401,178**	**2,755,069**	**3,084,804**	**3,980,492**	**4,245,847**

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

Fiscal Year	Fund Balance Increase	Ending Fund Balance
2022-23 actuals	$ 1,917,336	$ 6,963,591
2023-24 actuals	$ 531,074	$ 6,119,898
2024-25 actuals	$ 647,763	$ 6,767,661
2025-26 actuals	$ (99,344)	$ 6,668,317
2026-27 projected	$ (99,973)	$ 6,568,344

Comments

1. Certificated Salaries increased primarily due to a teacher position paid the full year for 2024-25 compared to half the year in 2023-2024.
2. Classified Salaries increased primarily due to hiring additional aides and an attendance clerk position in 2024-25.
3. The increase in Benefits is because the 2024-25 Benefits total did not include the STRS On-Behalf expense.
4. Increase in Services and Operating is a result of additional grant contract expenditures from SBHIP, Cal-MSCS and Special Education.
5. Increase in Capital Outlay and the resulting net decrease in fund balance is due to the Loyalton facility projects for a new administrative office and wellness center.
6. The Board's required reserve of 13.5% or $537,366, as well as the Special Legal and Non-Public School/Non-Public Agency Reserves of $1,000,000 each, are met in 2025–2026.

Questions?



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Unaudited Actuals	2026-27 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	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		

SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$310,364.08
	Appropriations Subject to Limit	$310,364.08
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	7.07%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Sean Snider Title: Superintendent

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

For County Office of Education:

Randy Jones
Name

Director of Business Services
Title

530-993-1660 x120
Telephone

rjones@spjusd.org
E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,711,093.02	0.00	1,711,093.02	1,770,952.00	0.00	1,770,952.00	3.5%
2) Federal Revenue		8100-8299	0.00	183,043.26	183,043.26	0.00	180,966.00	180,966.00	-1.1%
3) Other State Revenue		8300-8599	11,516.38	939,816.97	951,333.35	10,543.00	1,138,156.00	1,148,699.00	20.7%
4) Other Local Revenue		8600-8799	623,866.04	274,267.04	898,133.08	527,717.00	447,540.00	975,257.00	8.6%
5) TOTAL, REVENUES			2,346,475.44	1,397,127.27	3,743,602.71	2,309,212.00	1,766,662.00	4,075,874.00	8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	314,428.05	422,049.91	736,477.96	481,125.00	382,513.00	863,638.00	17.3%
2) Classified Salaries		2000-2999	578,952.66	274,258.18	853,210.84	559,812.00	238,408.00	798,220.00	-6.4%
3) Employee Benefits		3000-3999	456,997.81	372,982.12	829,979.93	481,903.00	395,819.00	877,722.00	5.8%
4) Books and Supplies		4000-4999	38,395.05	98,591.73	136,986.78	44,226.00	270,866.00	315,092.00	130.0%
5) Services and Other Operating Expenditures		5000-5999	268,090.77	515,029.99	783,120.76	500,521.00	823,272.00	1,323,793.00	69.0%
6) Capital Outlay		6000-6999	617,899.23	40,960.02	658,859.25	71,000.00	10,000.00	81,000.00	-87.7%
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	(118,090.80)	99,946.93	(18,143.87)	(157,037.00)	143,419.00	(13,618.00)	-24.9%
9) TOTAL, EXPENDITURES			2,156,672.77	1,823,818.88	3,980,491.65	1,981,550.00	2,264,297.00	4,245,847.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			189,802.67	(426,691.61)	(236,888.94)	327,662.00	(497,635.00)	(169,973.00)	-28.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	137,544.82	0.00	137,544.82	70,000.00	0.00	70,000.00	-49.1%
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			137,544.82	0.00	137,544.82	70,000.00	0.00	70,000.00	-49.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			327,347.49	(426,691.61)	(99,344.12)	397,662.00	(497,635.00)	(99,973.00)	0.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,586,835.90	1,180,824.92	6,767,660.82	5,914,183.39	754,133.31	6,668,316.70	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			5,586,835.90	1,180,824.92	6,767,660.82	5,914,183.39	754,133.31	6,668,316.70	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,586,835.90	1,180,824.92	6,767,660.82	5,914,183.39	754,133.31	6,668,316.70	-1.5%
2) Ending Balance, June 30 (E + F1e)			5,914,183.39	754,133.31	6,668,316.70	6,311,845.39	256,498.31	6,568,343.70	-1.5%
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	754,133.31	754,133.31	0.00	331,107.50	331,107.50	-56.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
Legal Reserve	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
NPS/NPA Reserve	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
Legal Reserve	0000	9760			*0.00*	*1,000,000.00*		*1,000,000.00*	
NPS/NPA Reserve	0000	9760			*0.00*	*1,000,000.00*		*1,000,000.00*	
d) Assigned									
Other Assignments		9780	433,382.77	0.00	433,382.77	417,672.77	0.00	417,672.77	-3.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	537,366.00	0.00	537,366.00	573,189.00	0.00	573,189.00	6.7%
Unassigned/Unappropriated Amount		9790	2,942,834.62	0.00	2,942,834.62	3,320,383.62	(74,609.19)	3,245,774.43	10.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,022,282.82	480,387.58	6,502,670.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,103.00)	0.00	(10,103.00)				
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	1,598.48	12,500.00	14,098.48				
4) Due from Grantor Government		9290	1,125.64	456,948.78	458,074.42				

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
5) Due from Other Funds		9310	18,143.87	0.00	18,143.87				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,033,647.81	949,836.36	6,983,484.17				
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	96,360.42	41,257.88	137,618.30				
2) Due to Grantor Governments		9590	23,104.00	42,213.00	65,317.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	112,232.17	112,232.17				
6) TOTAL, LIABILITIES			119,464.42	195,703.05	315,167.47				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,914,183.39	754,133.31	6,668,316.70				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,306,807.00	0.00	1,306,807.00	1,516,113.00	0.00	1,516,113.00	16.0%
Education Protection Account State Aid - Current Year		8012	303,739.00	0.00	303,739.00	175,339.00	0.00	175,339.00	-42.3%
State Aid - Prior Years		8019	(197.00)	0.00	(197.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	521.09	0.00	521.09	500.00	0.00	500.00	-4.0%
Timber Yield Tax		8022	3,720.37	0.00	3,720.37	400.00	0.00	400.00	-89.2%
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	93,260.31	0.00	93,260.31	75,000.00	0.00	75,000.00	-19.6%
Unsecured Roll Taxes		8042	2,247.27	0.00	2,247.27	2,800.00	0.00	2,800.00	24.6%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
Prior Years' Taxes		8043	102.00	0.00	102.00	100.00	0.00	100.00	-2.0%
Supplemental Taxes		8044	892.98	0.00	892.98	700.00	0.00	700.00	-21.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		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			1,711,093.02	0.00	1,711,093.02	1,770,952.00	0.00	1,770,952.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,711,093.02	0.00	1,711,093.02	1,770,952.00	0.00	1,770,952.00	3.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	122,257.00	122,257.00	0.00	122,206.00	122,206.00	0.0%
Special Education Discretionary Grants		8182	0.00	20,600.00	20,600.00	0.00	32,376.00	32,376.00	57.2%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 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	40,186.26	40,186.26	0.00	26,384.00	26,384.00	-34.3%
TOTAL, FEDERAL REVENUE			0.00	183,043.26	183,043.26	0.00	180,966.00	180,966.00	-1.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		697,051.00	697,051.00		864,390.00	864,390.00	24.0%
Prior Years	6500	8319		6,253.00	6,253.00		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	1,282.00	0.00	1,282.00	1,089.00	0.00	1,089.00	-15.1%
Lottery - Unrestricted and Instructional Materials		8560	4,094.38	1,939.97	6,034.35	3,314.00	1,430.00	4,744.00	-21.4%
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		57,305.19	57,305.19		75,000.00	75,000.00	30.9%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,140.00	177,267.81	183,407.81	6,140.00	197,336.00	203,476.00	10.9%
TOTAL, OTHER STATE REVENUE			11,516.38	939,816.97	951,333.35	10,543.00	1,138,156.00	1,148,699.00	20.7%
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	226,304.58	0.00	226,304.58	180,000.00	0.00	180,000.00	-20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(144,959.00)	0.00	(144,959.00)	(1,228.00)	0.00	(1,228.00)	-99.2%
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	527,083.44	38,927.57	566,011.01	335,000.00	24,885.00	359,885.00	-36.4%
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									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	15,437.02	23,931.47	39,368.49	13,945.00	208,846.00	222,791.00	465.9%
Tuition		8710	0.00	211,408.00	211,408.00	0.00	213,809.00	213,809.00	1.1%
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%
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			623,866.04	274,267.04	898,133.08	527,717.00	447,540.00	975,257.00	8.6%
TOTAL, REVENUES			2,346,475.44	1,397,127.27	3,743,602.71	2,309,212.00	1,766,662.00	4,075,874.00	8.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	137,953.93	312,025.84	449,979.77	261,132.00	257,463.00	518,595.00	15.2%
Certificated Pupil Support Salaries		1200	0.00	27,499.92	27,499.92	0.00	27,500.00	27,500.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	176,474.12	82,524.15	258,998.27	219,993.00	97,550.00	317,543.00	22.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			314,428.05	422,049.91	736,477.96	481,125.00	382,513.00	863,638.00	17.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	194,034.99	194,034.99	0.00	153,184.00	153,184.00	-21.1%
Classified Support Salaries		2200	119,735.95	62,517.78	182,253.73	97,534.00	60,936.00	158,470.00	-13.0%
Classified Supervisors' and Administrators' Salaries		2300	170,526.00	0.00	170,526.00	177,420.00	0.00	177,420.00	4.0%
Clerical, Technical and Office Salaries		2400	288,690.71	0.00	288,690.71	284,858.00	0.00	284,858.00	-1.3%
Other Classified Salaries		2900	0.00	17,705.41	17,705.41	0.00	24,288.00	24,288.00	37.2%
TOTAL, CLASSIFIED SALARIES			578,952.66	274,258.18	853,210.84	559,812.00	238,408.00	798,220.00	-6.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	59,566.81	135,210.44	194,777.25	91,513.00	144,867.00	236,380.00	21.4%
PERS		3201-3202	157,276.95	53,371.79	210,648.74	155,570.00	54,016.00	209,586.00	-0.5%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	47,049.92	25,834.08	72,884.00	47,830.00	21,543.00	69,373.00	-4.8%
Health and Welfare Benefits		3401-3402	157,200.45	134,548.14	291,748.59	152,257.00	165,294.00	317,551.00	8.8%
Unemployment Insurance		3501-3502	446.37	343.84	790.21	521.00	308.00	829.00	4.9%
Workers' Compensation		3601-3602	29,611.79	23,673.83	53,285.62	16,675.00	9,791.00	26,466.00	-50.3%
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	5,845.52	0.00	5,845.52	17,537.00	0.00	17,537.00	200.0%
TOTAL, EMPLOYEE BENEFITS			456,997.81	372,982.12	829,979.93	481,903.00	395,819.00	877,722.00	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,870.03	9,213.85	18,083.88	8,900.00	101,183.00	110,083.00	508.7%
Books and Other Reference Materials		4200	0.00	28,850.97	28,850.97	0.00	25,000.00	25,000.00	-13.3%
Materials and Supplies		4300	23,258.00	52,005.16	75,263.16	27,134.00	89,291.00	116,425.00	54.7%
Noncapitalized Equipment		4400	6,267.02	8,521.75	14,788.77	8,192.00	55,392.00	63,584.00	329.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,395.05	98,591.73	136,986.78	44,226.00	270,866.00	315,092.00	130.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	90,713.87	90,713.87	0.00	55,650.00	55,650.00	-38.7%
Travel and Conferences		5200	31,170.46	29,240.10	60,410.56	23,858.00	50,728.00	74,586.00	23.5%
Dues and Memberships		5300	29,503.34	2,614.66	32,118.00	34,946.00	4,245.00	39,191.00	22.0%
Insurance		5400 - 5499	0.00	23,057.02	23,057.02	0.00	23,200.00	23,200.00	0.6%
Operations and Housekeeping Services		5500	3,871.00	21,161.91	25,032.91	1,700.00	19,000.00	20,700.00	-17.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,314.77	2,397.90	5,712.67	1,800.00	2,000.00	3,800.00	-33.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	198,140.74	344,596.53	542,737.27	423,117.00	666,825.00	1,089,942.00	100.8%
Communications		5900	2,090.46	1,248.00	3,338.46	15,100.00	1,624.00	16,724.00	400.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			268,090.77	515,029.99	783,120.76	500,521.00	823,272.00	1,323,793.00	69.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	76,454.00	0.00	76,454.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	466,415.67	0.00	466,415.67	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	75,029.56	40,960.02	115,989.58	56,000.00	10,000.00	66,000.00	-43.1%
Equipment Replacement		6500	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
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			617,899.23	40,960.02	658,859.25	71,000.00	10,000.00	81,000.00	-87.7%
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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(99,946.93)	99,946.93	0.00	(143,419.00)	143,419.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(18,143.87)	0.00	(18,143.87)	(13,618.00)	0.00	(13,618.00)	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(118,090.80)	99,946.93	(18,143.87)	(157,037.00)	143,419.00	(13,618.00)	-24.9%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, EXPENDITURES			2,156,672.77	1,823,818.88	3,980,491.65	1,981,550.00	2,264,297.00	4,245,847.00	6.7%
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	137,544.82	0.00	137,544.82	70,000.00	0.00	70,000.00	-49.1%
(a) TOTAL, INTERFUND TRANSFERS IN			137,544.82	0.00	137,544.82	70,000.00	0.00	70,000.00	-49.1%
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%
(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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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)			137,544.82	0.00	137,544.82	70,000.00	0.00	70,000.00	-49.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	1,711,093.02	0.00	1,711,093.02	1,770,952.00	0.00	1,770,952.00	3.5%
2) Federal Revenue		8100-8299	0.00	183,043.26	183,043.26	0.00	180,966.00	180,966.00	-1.1%
3) Other State Revenue		8300-8599	11,516.38	939,816.97	951,333.35	10,543.00	1,138,156.00	1,148,699.00	20.7%
4) Other Local Revenue		8600-8799	623,866.04	274,267.04	898,133.08	527,717.00	447,540.00	975,257.00	8.6%
5) TOTAL, REVENUES			2,346,475.44	1,397,127.27	3,743,602.71	2,309,212.00	1,766,662.00	4,075,874.00	8.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		220,195.66	1,040,229.57	1,260,425.23	389,740.00	1,061,477.00	1,451,217.00	15.1%
2) Instruction - Related Services	2000-2999		212,766.58	201,186.67	413,953.25	295,890.00	270,250.00	566,140.00	36.8%
3) Pupil Services	3000-3999		164,882.30	281,650.38	446,532.68	161,669.00	529,387.00	691,056.00	54.8%
4) Ancillary Services	4000-4999		0.00	49,587.18	49,587.18	0.00	49,379.00	49,379.00	-0.4%
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		957,356.99	188,552.23	1,145,909.22	1,100,651.00	291,304.00	1,391,955.00	21.5%
8) Plant Services	8000-8999		601,471.24	62,612.85	664,084.09	33,600.00	62,500.00	96,100.00	-85.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,156,672.77	1,823,818.88	3,980,491.65	1,981,550.00	2,264,297.00	4,245,847.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			189,802.67	(426,691.61)	(236,888.94)	327,662.00	(497,635.00)	(169,973.00)	-28.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	137,544.82	0.00	137,544.82	70,000.00	0.00	70,000.00	-49.1%
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			137,544.82	0.00	137,544.82	70,000.00	0.00	70,000.00	-49.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			327,347.49	(426,691.61)	(99,344.12)	397,662.00	(497,635.00)	(99,973.00)	0.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,586,835.90	1,180,824.92	6,767,660.82	5,914,183.39	754,133.31	6,668,316.70	-1.5%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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)			5,586,835.90	1,180,824.92	6,767,660.82	5,914,183.39	754,133.31	6,668,316.70	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,586,835.90	1,180,824.92	6,767,660.82	5,914,183.39	754,133.31	6,668,316.70	-1.5%
2) Ending Balance, June 30 (E + F1e)			5,914,183.39	754,133.31	6,668,316.70	6,311,845.39	256,498.31	6,568,343.70	-1.5%
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	754,133.31	754,133.31	0.00	331,107.50	331,107.50	-56.1%
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	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.0%
Legal Reserve	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
NPS/NPA Reserve	0000	9760	*1,000,000.00*		*1,000,000.00*			*0.00*	
Legal Reserve	0000	9760			*0.00*	*1,000,000.00*		*1,000,000.00*	
NPS/NPA Reserve	0000	9760			*0.00*	*1,000,000.00*		*1,000,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	433,382.77	0.00	433,382.77	417,672.77	0.00	417,672.77	-3.6%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	537,366.00	0.00	537,366.00	573,189.00	0.00	573,189.00	6.7%
Unassigned/Unappropriated Amount		9790	2,942,834.62	0.00	2,942,834.62	3,320,383.62	(74,609.19)	3,245,774.43	10.3%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	30,000.00	0.00
6300	Lottery: Instructional Materials	3,400.81	0.00
6620	Reversing Opioid Overdoses	9,669.00	3,367.00
9010	Other Restricted Local	711,063.50	327,740.50
Total, Restricted Balance		754,133.31	331,107.50

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,814.10	0.00	-100.0%
3) Other State Revenue		8300-8599	355,643.00	301,332.00	-15.3%
4) Other Local Revenue		8600-8799	33,498.21	32,700.00	-2.4%
5) TOTAL, REVENUES			393,955.31	334,032.00	-15.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	218,225.72	154,077.00	-29.4%
2) Classified Salaries		2000-2999	47,462.89	24,121.00	-49.2%
3) Employee Benefits		3000-3999	114,472.42	60,479.00	-47.2%
4) Books and Supplies		4000-4999	27,856.22	22,262.00	-20.1%
5) Services and Other Operating Expenditures		5000-5999	62,881.32	47,198.00	-24.9%
6) Capital Outlay		6000-6999	6,641.14	4,700.00	-29.2%
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	18,143.21	13,618.00	-24.9%
9) TOTAL, EXPENDITURES			495,682.92	326,455.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,727.61)	7,577.00	-107.4%
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)			(101,727.61)	7,577.00	-107.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,457.75	23,730.14	-81.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,457.75	23,730.14	-81.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,457.75	23,730.14	-81.1%
2) Ending Balance, June 30 (E + F1e)			23,730.14	31,307.14	31.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	500.00	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	23,230.14	30,807.14	32.6%
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	(9,541.86)		
1) Fair Value Adjustment to Cash in County Treasury		9111	15.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	48,848.63		
4) Due from Grantor Government		9290	5,800.00		
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			45,621.77		
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	3,747.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,143.87		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,891.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			23,730.14		
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	4,814.10	0.00	-100.0%
TOTAL, FEDERAL REVENUE			4,814.10	0.00	-100.0%
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	338,262.00	301,332.00	-10.9%
All Other State Revenue	All Other	8590	17,381.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			355,643.00	301,332.00	-15.3%
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	(2,993.00)	0.00	-100.0%
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	36,491.21	32,700.00	-10.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,498.21	32,700.00	-2.4%
TOTAL, REVENUES			393,955.31	334,032.00	-15.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	97,896.68	33,748.00	-65.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	120,329.04	120,329.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			218,225.72	154,077.00	-29.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,106.59	0.00	-100.0%
Classified Support Salaries		2200	11,828.68	4,880.00	-58.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,527.62	19,241.00	-44.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			47,462.89	24,121.00	-49.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	53,296.79	29,429.00	-44.8%
PERS		3201-3202	9,200.79	6,368.00	-30.8%
OASDI/Medicare/Alternative		3301-3302	7,851.89	4,064.00	-48.2%
Health and Welfare Benefits		3401-3402	35,073.09	17,537.00	-50.0%
Unemployment Insurance		3501-3502	132.85	89.00	-33.0%
Workers' Compensation		3601-3602	8,917.01	2,992.00	-66.4%
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			114,472.42	60,479.00	-47.2%
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	19,267.38	19,508.00	1.2%
Noncapitalized Equipment		4400	8,588.84	2,754.00	-67.9%
TOTAL, BOOKS AND SUPPLIES			27,856.22	22,262.00	-20.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,791.97	11,600.00	-26.5%
Dues and Memberships		5300	2,500.00	1,600.00	-36.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,317.18	8,000.00	9.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,017.71	1,200.00	17.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,410.18	21,650.00	-31.1%
Communications		5900	4,844.28	3,148.00	-35.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,881.32	47,198.00	-24.9%
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	6,641.14	4,700.00	-29.2%
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			6,641.14	4,700.00	-29.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	18,143.21	13,618.00	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,143.21	13,618.00	-24.9%
TOTAL, EXPENDITURES			495,682.92	326,455.00	-34.1%
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,814.10	0.00	-100.0%
3) Other State Revenue		8300-8599	355,643.00	301,332.00	-15.3%
4) Other Local Revenue		8600-8799	33,498.21	32,700.00	-2.4%
5) TOTAL, REVENUES			393,955.31	334,032.00	-15.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		199,488.79	93,674.00	-53.0%
2) Instruction - Related Services	2000-2999		235,594.00	195,237.00	-17.1%
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		12,364.30	3,400.00	-72.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		18,143.21	13,618.00	-24.9%
8) Plant Services	8000-8999		30,092.62	20,526.00	-31.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			495,682.92	326,455.00	-34.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(101,727.61)	7,577.00	-107.4%
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)			(101,727.61)	7,577.00	-107.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,457.75	23,730.14	-81.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,457.75	23,730.14	-81.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,457.75	23,730.14	-81.1%
2) Ending Balance, June 30 (E + F1e)			23,730.14	31,307.14	31.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	500.00	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	23,230.14	30,807.14	32.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6391	Adult Education Program	7,869.20	1,546.20
9010	Other Restricted Local	15,360.94	29,260.94
Total, Restricted Balance		23,230.14	30,807.14

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	916,965.48	270,000.00	-70.6%
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			916,965.48	270,000.00	-70.6%
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	779,420.66	200,000.00	-74.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			779,420.66	200,000.00	-74.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			137,544.82	70,000.00	-49.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	137,544.82	70,000.00	-49.1%
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			(137,544.82)	(70,000.00)	-49.1%
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	137,544.82	70,000.00	-49.1%
Pass-Through Revenues from					
Federal Sources		8287	779,420.66	200,000.00	-74.3%
TOTAL, FEDERAL REVENUE			916,965.48	270,000.00	-70.6%
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			916,965.48	270,000.00	-70.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	779,420.66	200,000.00	-74.3%
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)			779,420.66	200,000.00	-74.3%
TOTAL, EXPENDITURES			779,420.66	200,000.00	-74.3%
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	137,544.82	70,000.00	-49.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			137,544.82	70,000.00	-49.1%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	916,965.48	270,000.00	-70.6%
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			916,965.48	270,000.00	-70.6%
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	779,420.66	200,000.00	-74.3%
10) TOTAL, EXPENDITURES			779,420.66	200,000.00	-74.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			137,544.82	70,000.00	-49.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	137,544.82	70,000.00	-49.1%
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			(137,544.82)	(70,000.00)	-49.1%
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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	.84	.84		.84	.84	.84
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]	16.41	16.40	16.41	16.41	16.40	16.41
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	17.25	17.24	16.41	17.25	17.24	17.25
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	17.25	17.24	16.41	17.25	17.24	17.25
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	338,067.00		338,067.00		338,067.00	0.00
Total capital assets not being depreciated	338,067.00	0.00	338,067.00	0.00	338,067.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	721,908.00		721,908.00	549,511.00		1,271,419.00
Equipment	563,219.08	21,886.92	585,106.00	118,222.00		703,328.00
Total capital assets being depreciated	1,285,127.08	21,886.92	1,307,014.00	667,733.00	0.00	1,974,747.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(355,218.00)	(902.00)	(356,120.00)		37,480.00	(393,600.00)
Equipment	(368,839.00)	42,220.00	(326,619.00)		33,118.00	(359,737.00)
Total accumulated depreciation	(724,057.00)	41,318.00	(682,739.00)	0.00	70,598.00	(753,337.00)
Total capital assets being depreciated, net excluding lease and subscription assets	561,070.08	63,204.92	624,275.00	667,733.00	70,598.00	1,221,410.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	899,137.08	63,204.92	962,342.00	667,733.00	408,665.00	1,221,410.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$310,364.08
	Appropriations Subject to Limit	$310,364.08
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	7.07%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Sean Snider Title: Superintendent

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

For County Office of Education:

Randy Jones
Name

Director of Business Services
Title

530-993-1660 x120
Telephone

rjones@spjusd.org
E-mail Address

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,892,109.00	(108,572.00)	1,783,537.00			1,783,537.00	
Total/Net OPEB Liability	72,521.00	(34,075.00)	38,446.00			38,446.00	
Compensated Absences Payable	16,559.84		16,559.84	10,475.99		27,035.83	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,981,189.84	(142,647.00)	1,838,542.84	10,475.99	0.00	1,849,018.83	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,980,491.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	395,268.34
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	658,859.25
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	275,087.05
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	211,408.00
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)				1,145,354.30
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)				2,439,869.01

Section II - Expenditures Per ADA	2025-26 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.)	2,192,722.05	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)	2,192,722.05	0.00
B. Required effort (Line A.2 times 90%)	1,973,449.85	0.00
C. Current year expenditures (Line I.E and Line II.B)	2,439,869.01	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 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	279,967.30		279,967.30			310,364.08
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	279,967.30		279,967.30			310,364.08
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)			0.00			0.00
5. Other ADA (Preload/Line B4, PY column)	378.46		378.46			394.18
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	1,275,920.00		1,275,920.00			1,275,920.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
B. CURRENT YEAR GANN ADA						
CURRENT YEAR PROGRAM ADA	**2025-26 Annual Report**			**2026-27 Annual Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	0.00		0.00	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.00	0.00	0.00	0.00	0.00	0.00
	2025-26 P2 Report			**2026-27 P2 Estimate**		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			394.18			392.13
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	**2025-26 Actual**			**2026-27 Budget**		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	521.09		521.09	500.00		500.00
2. Timber Yield Tax (Object 8022)	3,720.37		3,720.37	400.00		400.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	93,260.31		93,260.31	75,000.00		75,000.00
5. Unsecured Roll Taxes (Object 8042)	2,247.27		2,247.27	2,800.00		2,800.00
6. Prior Years' Taxes (Object 8043)	102.00		102.00	100.00		100.00
7. Supplemental Taxes (Object 8044)	892.98		892.98	700.00		700.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	100,744.02	0.00	100,744.02	79,500.00	0.00	79,500.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	100,744.02	0.00	100,744.02	79,500.00	0.00	79,500.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			25,753.92			25,274.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			25,753.92			25,274.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	1,610,546.00		1,610,546.00	1,691,452.00		1,691,452.00
26. LCFF State Aid - Prior Years (Object 8019)	(197.00)		(197.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,610,349.00	0.00	1,610,349.00	1,691,452.00	0.00	1,691,452.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	3,743,602.71		3,743,602.71	4,075,874.00		4,075,874.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	81,345.58		81,345.58	178,772.00		178,772.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			279,967.30			310,364.08
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0415			0.9948
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			310,364.08			324,033.32
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			310,364.08			324,033.32
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			100,744.02			79,500.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			235,373.98			269,807.32
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			7,465.81			16,023.80
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			108,209.83			95,523.80
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			227,908.17			253,783.52
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			108,209.83			
b. State Subventions (Line D13)			227,908.17			
c. Less: Excluded Appropriations (Line C24)			25,753.92			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			310,364.08			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			310,364.08			324,033.32

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
17 Appropriations Subject to the Limit (Line D14d)			310,364.08			

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

Randy Jones	rjones@spjusd.org	530-993-1660 x120
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 253,492.46
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 2,166,176.27

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 11.70%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 112,654.84
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 149,250.63

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	9,570.55
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	271,476.02
9. Carry-Forward Adjustment (Part IV, Line F)	(27,812.52)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	243,663.50
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,192,096.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	372,993.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	424,147.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	49,587.18
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	139,533.19
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,787.50
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	689,617.26
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	11,594.99
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	72,228.99
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	470,898.57
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,448,484.95
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.87%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.07%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	271,476.02
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	6,592.08
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.87%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.87%) times Part III, Line B19); zero if positive	(27,812.52)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(27,812.52)
E. Optional allocation of negative carry-forward adjustment over more than one year	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.07%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-13906.26) is applied to the current year calculation and the remainder ($-13906.26) is deferred to one or more future years:	7.47%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-9270.84) is applied to the current year calculation and the remainder ($-18541.68) is deferred to one or more future years:	7.60%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(27,812.52)

Approved indirect cost rate:	8.87%
Highest rate used in any program:	8.87%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	290,401.83	9,960.68	3.43%
01	3315	52,678.40	1,646.17	3.12%
01	3327	362.82	32.18	8.87%
01	5810	36,912.15	3,274.11	8.87%
01	6019	4,990.00	442.00	8.86%
01	6500	775,177.42	63,012.62	8.13%
01	6546	48,355.00	4,289.09	8.87%
01	6680	18,191.60	1,613.59	8.87%
01	6685	34,444.75	3,055.25	8.87%
01	7366	76,410.23	6,777.58	8.87%
01	7435	719.21	63.79	8.87%
01	9010	162,236.85	5,779.87	3.56%
11	6391	362,862.69	18,143.13	5.00%
11	9010	90,654.88	.08	0.00%

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	261.99		9,752.64	10,014.63
2. State Lottery Revenue	8560	4,094.38		1,939.97	6,034.35
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)		4,356.37	0.00	11,692.61	16,048.98
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	814.32		8,291.80	9,106.12
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)		814.32	0.00	8,291.80	9,106.12
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	3,542.05	0.00	3,400.81	6,942.86
D. COMMENTS:					

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	537,940.13	0.00	537,940.13	87,117.43		625,057.56
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	50,796.74	14,354.30	65,151.04	10,550.97		75,702.01
5000-5999	Special Education	1,280,529.94	56,552.07	1,337,082.01	216,535.53		1,553,617.54
6000	Regional Occupational Ctr/Prg (ROC/P)	115,365.63	7,783.17	123,148.80	19,943.50		143,092.30
Other Goals							
7110	Nonagency - Educational	275,087.05	0.00	275,087.05	44,549.34		319,636.39
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	10,883.48	0.00	10,883.48	1,762.54		12,646.02
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	559,194.28	0.00	559,194.28	90,559.46		649,753.74
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					542,869.67	542,869.67
----	Other Outgo					0.00	0.00
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	76,260.30		76,260.30
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(18,143.87)		(18,143.87)
----	**Total County School Service and Charter Schools Funds Expenditures**	2,829,797.25	78,689.54	2,908,486.79	529,135.20	542,869.67	3,980,491.66

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	170,613.62	217,828.41	0.00	0.00	149,498.10	0.00	0.00			0.00	0.00	537,940.13
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	1,209.56	0.00	0.00	0.00	0.00	49,587.18			0.00	0.00	50,796.74
5000-5999	Special Education	908,585.58	125,812.14	889.36	60,505.61	89,103.99	33,020.41	0.00			62,612.85	0.00	1,280,529.94
6000	ROC/P	115,365.63	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	115,365.63
Other Goals													
7110	Nonagency - Educational	65,860.40	0.00	0.00	0.00	0.00	138,023.52	0.00	0.00	63,690.60	7,512.53	0.00	275,087.05
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	10,260.41	0.00		0.00	623.07	0.00	0.00	10,883.48
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		0.00	0.00	6,667.00	0.00	0.00			552,460.35	66.93	0.00	559,194.28
Total Direct Charged Costs		1,260,425.23	344,850.11	889.36	67,172.61	248,862.50	171,043.93	49,587.18	0.00	616,774.02	70,192.31	0.00	2,829,797.25

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	14,354.30	0.00	0.00	14,354.30
5000-5999	Special Education (allocated to 5001)	13,313.13	43,238.94	0.00	56,552.07
6000	ROC/P	0.00	7,783.17	0.00	7,783.17
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		27,667.43	51,022.11	0.00	78,689.54

A.	**Central Administration Costs in County School Service and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	138,910.12
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	25,787.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	233,330.82
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	149,250.63
5	Total Central Administration Costs in County School Service and Charter Schools Funds	547,279.07
B.	**Direct Charged and Allocated Costs in County School Service and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,829,797.25
2	Total Allocated Costs (from Form PCR, Column 2, Total)	78,689.54
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	2,908,486.79
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	470,898.57
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	470,898.57
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	3,379,385.36
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	16.19%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			542,869.67		542,869.67
Other Outgo (Objects 1000 - 7999)				0.00	0.00
Total Other Costs	0.00	0.00	542,869.67	0.00	542,869.67

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		0.00	0.00	1,041.17	26,626.25	51,022.11	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12							
3100	Alternative Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools							
3550	Community Day Schools							
3600	Juvenile Courts							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
4900	Other Supplemental Education			.25	.25			
5000-5999	Special Education (allocated to 5001)				.25	2,047.29		
6000	ROC/P					368.52		
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
C. Total Allocation Factors	0.00	0.00	.25	.50	2,415.81	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(18,143.87)				
Other Sources/Uses Detail					137,544.82	0.00		
Fund Reconciliation							18,143.87	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	18,143.21	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	18,143.87
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	137,544.82		
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		

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				

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	18,143.21	(18,143.87)	137,544.82	137,544.82	18,143.87	18,143.87

Sierra-Plumas Joint Unified School District



Unaudited Actuals
2025/26

Financials as of June 30, 2026
Sean Snider/Superintendent
Presented to the Board of Trustees October 13, 2026

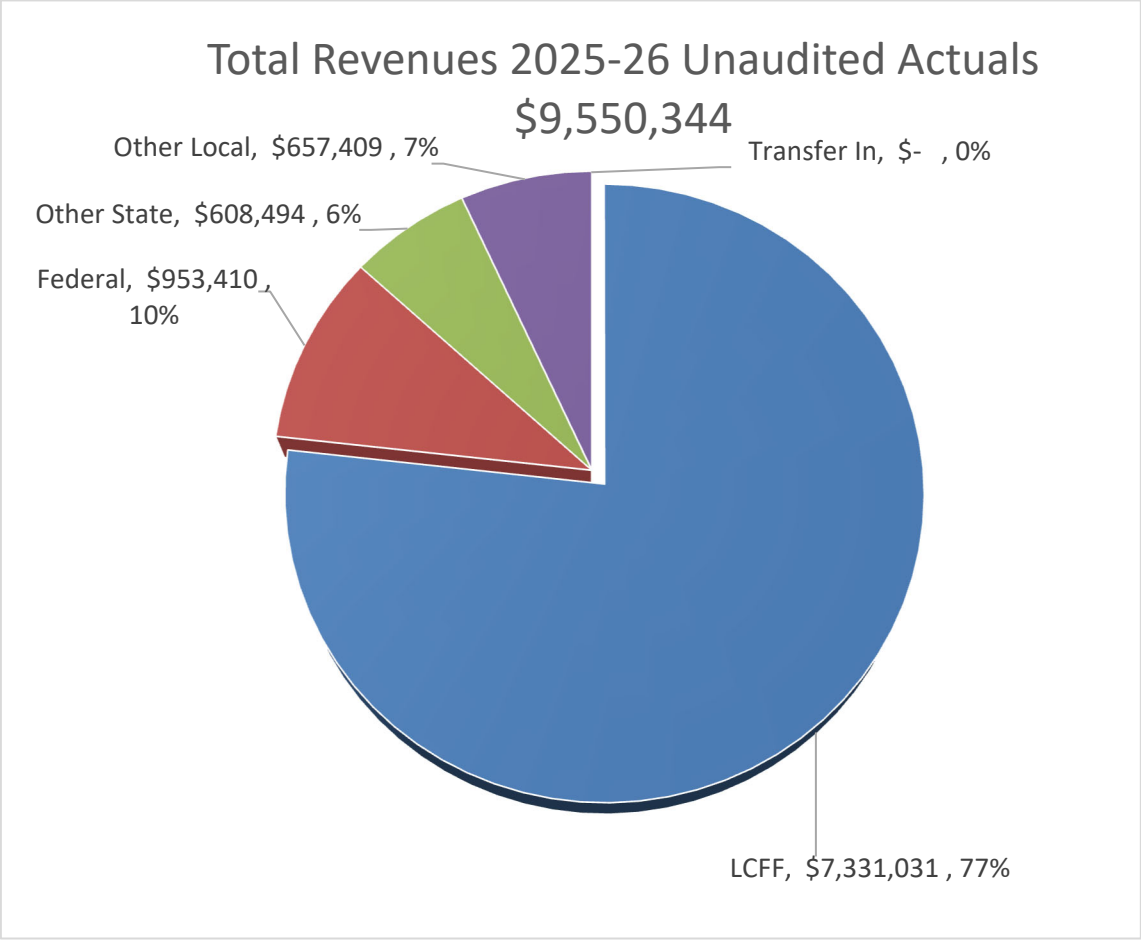
Prepared & Presented by: Randy Jones, DBS/CBO

Sierra-Plumas Joint Unified School District
2025-2026 Unaudited Actuals

Current District Funds

- General Fund (01)
  - Unrestricted
  - Restricted
- Student Activity Special Revenue Fund
- Cafeteria (13)
- Special Reserve Fund for Capital Outlay Projects (40)
- Bechen Scholarship Fund (73)

GENERAL FUND



Revenue Comparison Chart

Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Actuals	2026-2027 Adopted Budget
LCFF	$5,049,959	$6,947,190	$6,701,383	$7,331,031	$7,787,738
Federal	713,218	1,248.463	292,709	953,410	388,631
Other State	1,928,133	989,394	1,632,772	608,494	1,434,503
Local	627,938	649,275	644,558	657,409	525,137
Transfer in	0	0	0	0	0
Other Sources	0	0	0	0	0
Total	$8,319,248	$9,834,322	$9,271,422	$9,550,344	$10,136,009

Revenue Changes

- LCFF increased due to additional Education Protection Account revenue received from the prior year.
- Increase in “Federal” is primarily due to higher Forest Reserve funds received of $779k.
- Decrease in "Other State" revenue is due to the Middle College Early College grant of $250,000 and the Golden State Pathway grant of $619,275. Both are types of revenues recognized in the award year, 2024-25, and were not received again in 2025-26.



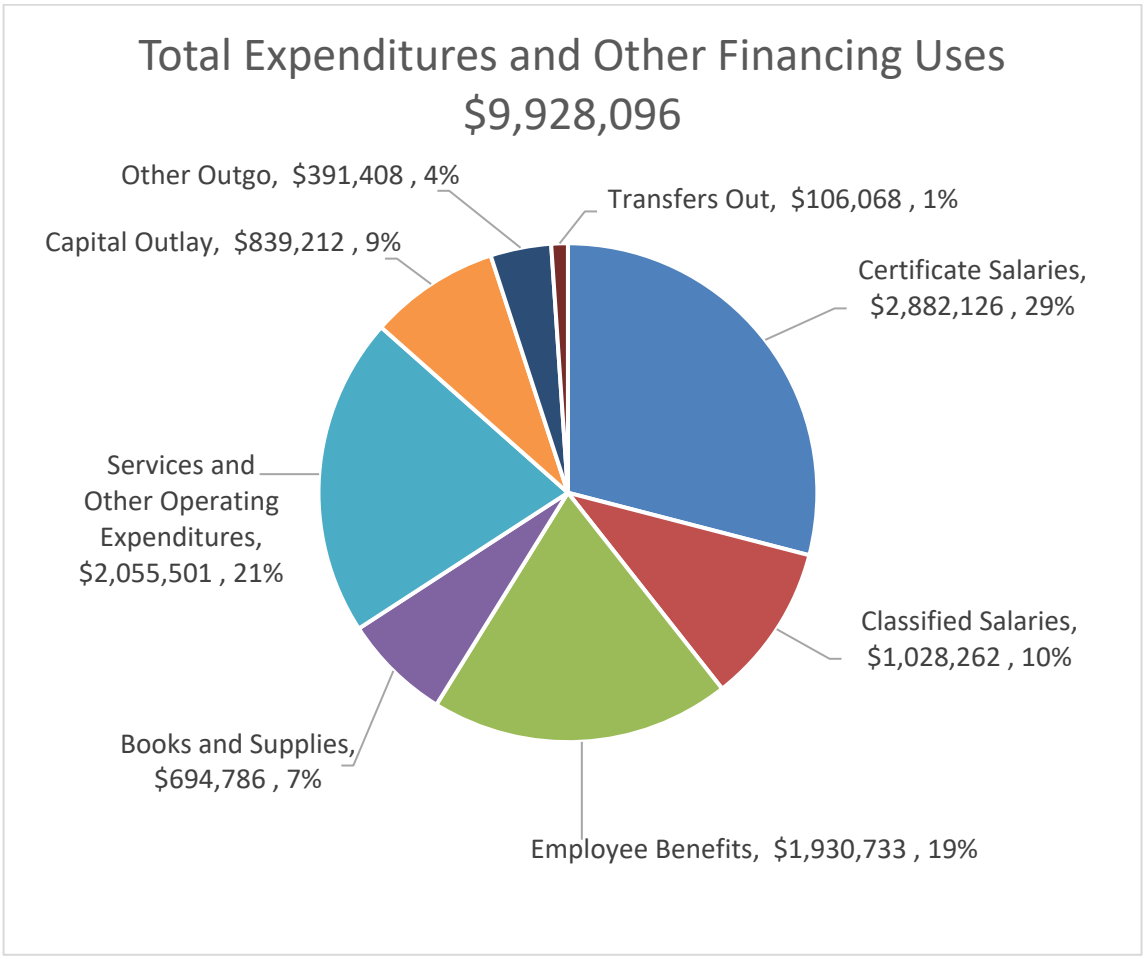
General Fund Expenditures and Financing Uses:

Expenditures:

Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Actuals	2026-2027 Adopted Budget
Certificated Salaries	2,480,098	2,918,211	2,907,969	2,882,126	3,175,750
Classified Salaries	889,219	958,512	969,294	1,028,262	1,063,245
Benefits	1,971,679	1,959,552	1,652,762	1,930,733	2,149,893
Books & Supplies	542,466	416,686	409,350	694,786	622,995
Services & Operating	1,815,305	2.037,124	1,859,793	2,055,501	2,356,243
Capital Outlay	106,593	334,544	333,445	839,212	659,810
Other Outgo	106,554	111,430	303,008	391,408	268,288
Transfer-Out	791,958	308,858	2,056,243	106,068	87,048
Total	**$8,703,872**	**$9,044,917**	**10,491,864**	**9,928,096**	**10,383,272**

Expenditure Changes

- The increase in Benefits is because the 2024-25 Benefits total did not include the STRS On-Behalf expense.
- The increase in Books and Supplies is due to the new math curriculum, CTE materials, Loyalton Middle School cafeteria tables and software purchased.
- The Capital Outlay increase is due to the purchase of the wellness center using MHSSA funds, CalShape grant work performed at Downieville, Northstate Together grant medical mannequins and Sierra Pass relocation.
- The decrease in Transfer-Out is due to the 2024-25 Fund 40 transfer of $2,000,000.


Total Expenditures and Other Financing Uses
$9,928,096
Other Outgo, $391,408 , 4%
Transfers Out, $106,068 , 1%
Capital Outlay, $839,212 , 9%
Certificate Salaries, $2,882,126 , 29%
Services and Other Operating Expenditures, $2,055,501 , 21%
Classified Salaries, $1,028,262 , 10%
Books and Supplies, $694,786 , 7%
Employee Benefits, $1,930,733 , 19%



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

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2021-22 Actuals	1,583,886	5,358,229
2022-23 Actuals	(384,624)	4,973,605
2023-24 Actuals	789,405	5,705,118
2024-25 Actuals	(1,132,594)	4,572,524
2025-26 Actuals	(377,752)	4,194,772
2026-27 Adopted Budget	(247,263)	3,947,509
2027-28 Projected	610,469	4,557,978
2028-29 Projected	438,066	4,996,044

- 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 spending from one-time funding sources, including the UPK Planning Grant, Golden State Pathway Program (GSPP) Grant, Art, Music, and Instructional Materials Discretionary Block Grant, MHSSA Grant, and the North State Together (Sierra Strong) Grant.

Student Attendance/Enrollment

Attendance:	**2020/21 P2**	**2021/22 P2**	**2022/23 P2**	**2023/24 P2**	**2024/25 P2**	**2025/26 P2**	**2026/27 Projected**
Downieville Elementary	29.86	24.19	27.43	24.19	22.29	23.20	27.43
Downieville Jr. High	6.65	5.43	1.87	5.43	8.59	6.66	1.87
Downieville Sr. High	20.53	12.61	9.99	12.61	8.68	13.40	9.99
Loyalton Elementary	186.47	169.32	163.04	169.32	184.99	163.13	163.04
Loyalton Middle (LHS 7-8)	56.98	58.83	55.20	58.83	42.89	71.54	55.20
Loyalton High	108.32	93.67	89.08	93.67	107.65	96.85	89.08
Sierra Pass – Continuation	0.49	6.05	4.59	6.05	3.38	2.15	4.59
District Total	409.30	370.1	351.2	357.9	378.47	376.93	378.46
County Reported	20.43	14.96	13.67	14.11	17.35	17.25	17.35
Enrollment:	**CBEDS**	**CBEDS**	**CBEDS**	**CBEDS**	**CBEDS**	**CBEDS**	**CBEDS**
District Total	395	394	400	403	414	405	385

Other Comments

- The Board's required reserve of 12.5% or $1,241,012, as well as the Necessary Small School Reserve of $500,000, are met in 2025–2026.

Questions?



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Unaudited Actuals	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
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	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	43.95%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	exempt
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2027-28 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$4,874,682.03
	Appropriations Subject to Limit	$4,874,682.03
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.95%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2025-26 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: _____

Clerk / Secretary of the Governing Board

(Original signature required)

Printed Name: John Martinetti Title: Clerk/Secretary

To the Superintendent of Public Instruction:

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

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

Printed Name: Sean Snider Title: Superintendent

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

For County Office of Education:	For School District:
Randy Jones	Randy Jones
Name	Name
Director of Business Services	CBO
Title	Title
530-993-1660 x120	530-993-1660 x120
Telephone	Telephone
rjones@spjusd.org	rjones@spjusd.org
E-mail Address	E-mail Address

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,331,031.53	0.00	7,331,031.53	7,787,738.00	0.00	7,787,738.00	6.2%
2) Federal Revenue		8100-8299	779,420.66	173,988.92	953,409.58	200,000.00	188,631.00	388,631.00	-59.2%
3) Other State Revenue		8300-8599	101,388.90	507,104.95	608,493.85	90,022.00	1,344,481.00	1,434,503.00	135.7%
4) Other Local Revenue		8600-8799	157,475.53	499,933.99	657,409.52	321,827.00	203,310.00	525,137.00	-20.1%
5) TOTAL, REVENUES			8,369,316.62	1,181,027.86	9,550,344.48	8,399,587.00	1,736,422.00	10,136,009.00	6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,598,560.03	283,565.75	2,882,125.78	2,785,385.00	390,365.00	3,175,750.00	10.2%
2) Classified Salaries		2000-2999	963,986.92	64,275.47	1,028,262.39	939,569.00	123,676.00	1,063,245.00	3.4%
3) Employee Benefits		3000-3999	1,563,164.66	367,568.73	1,930,733.39	1,653,094.00	496,799.00	2,149,893.00	11.4%
4) Books and Supplies		4000-4999	347,078.83	347,707.59	694,786.42	303,574.00	319,421.00	622,995.00	-10.3%
5) Services and Other Operating Expenditures		5000-5999	1,607,008.92	448,491.55	2,055,500.47	1,768,804.00	587,439.00	2,356,243.00	14.6%
6) Capital Outlay		6000-6999	210,727.90	628,483.72	839,211.62	240,590.00	419,220.00	659,810.00	-21.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	391,408.00	0.00	391,408.00	268,288.00	0.00	268,288.00	-31.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(32,087.16)	32,087.16	0.00	(35,661.00)	35,661.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,649,848.10	2,172,179.97	9,822,028.07	7,923,643.00	2,372,581.00	10,296,224.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			719,468.52	(991,152.11)	(271,683.59)	475,944.00	(636,159.00)	(160,215.00)	-41.0%
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	106,067.93	0.00	106,067.93	87,048.00	0.00	87,048.00	-17.9%
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	(1,924.71)	1,924.71	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(107,992.64)	1,924.71	(106,067.93)	(87,048.00)	0.00	(87,048.00)	-17.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			611,475.88	(989,227.40)	(377,751.52)	388,896.00	(636,159.00)	(247,263.00)	-34.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,813,733.44	1,758,790.55	4,572,523.99	3,425,209.32	769,563.15	4,194,772.47	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			2,813,733.44	1,758,790.55	4,572,523.99	3,425,209.32	769,563.15	4,194,772.47	-8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,813,733.44	1,758,790.55	4,572,523.99	3,425,209.32	769,563.15	4,194,772.47	-8.3%
2) Ending Balance, June 30 (E + F1e)			3,425,209.32	769,563.15	4,194,772.47	3,814,105.32	133,404.15	3,947,509.47	-5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	9,323.27	1,820.00	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	767,743.15	767,743.15	0.00	287,589.10	287,589.10	-62.5%
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	559,238.10	0.00	559,238.10	558,002.10	0.00	558,002.10	-0.2%
Necessary Small School Reserve	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
Necessary Small School Reserve	0000	9780			*0.00*	*500,000.00*		*500,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,241,012.00	0.00	1,241,012.00	1,297,909.00	0.00	1,297,909.00	4.6%
Unassigned/Unappropriated Amount		9790	1,612,035.95	0.00	1,612,035.95	1,954,594.22	(154,184.95)	1,800,409.27	11.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,411,936.41	1,656,273.18	5,068,209.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,874.00)	0.00	(7,874.00)				
b) in Banks		9120	500.00	0.00	500.00				
c) in Revolving Cash Account		9130	3,600.00	0.00	3,600.00				
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	12,239.00	180,017.29	192,256.29				
4) Due from Grantor Government		9290	607,611.25	251,944.75	859,556.00				
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	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
7) Prepaid Expenditures		9330	9,323.27	1,820.00	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			4,037,335.93	2,090,055.22	6,127,391.15				
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	605,626.61	486,074.95	1,091,701.56				
2) Due to Grantor Governments		9590	6,500.00	683,217.36	689,717.36				
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	151,199.76	151,199.76				
6) TOTAL, LIABILITIES			612,126.61	1,320,492.07	1,932,618.68				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,425,209.32	769,563.15	4,194,772.47				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,655,887.00	0.00	2,655,887.00	3,387,799.00	0.00	3,387,799.00	27.6%
Education Protection Account State Aid - Current Year		8012	590,379.00	0.00	590,379.00	824,470.00	0.00	824,470.00	39.7%
State Aid - Prior Years		8019	404,003.00	0.00	404,003.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	20,282.43	0.00	20,282.43	18,421.00	0.00	18,421.00	-9.2%
Timber Yield Tax		8022	88,852.67	0.00	88,852.67	14,951.00	0.00	14,951.00	-83.2%
Other Subventions/In-Lieu Taxes		8029	2,721.74	0.00	2,721.74	2,360.00	0.00	2,360.00	-13.3%
County & District Taxes									
Secured Roll Taxes		8041	3,460,516.04	0.00	3,460,516.04	3,345,160.00	0.00	3,345,160.00	-3.3%
Unsecured Roll Taxes		8042	85,946.65	0.00	85,946.65	101,339.00	0.00	101,339.00	17.9%
Prior Years' Taxes		8043	3,422.96	0.00	3,422.96	3,238.00	0.00	3,238.00	-5.4%
Supplemental Taxes		8044	19,020.04	0.00	19,020.04	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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	0.00	0.00	0.00	90,000.00	0.00	90,000.00	New
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			7,331,031.53	0.00	7,331,031.53	7,787,738.00	0.00	7,787,738.00	6.2%
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			7,331,031.53	0.00	7,331,031.53	7,787,738.00	0.00	7,787,738.00	6.2%
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	4,808.00	4,808.00	0.00	4,526.00	4,526.00	-5.9%
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	779,420.66	0.00	779,420.66	200,000.00	0.00	200,000.00	-74.3%
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		107,304.66	107,304.66		109,256.00	109,256.00	1.8%
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		20,709.96	20,709.96		23,330.00	23,330.00	12.7%
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	2025-26 Unaudited Actuals			2026-27 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, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		10,819.61	10,819.61		15,227.00	15,227.00	40.7%
Career and Technical Education	3500-3599	8290		4,321.00	4,321.00		4,321.00	4,321.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	26,025.69	26,025.69	0.00	31,971.00	31,971.00	22.8%
TOTAL, FEDERAL REVENUE			779,420.66	173,988.92	953,409.58	200,000.00	188,631.00	388,631.00	-59.2%
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	12,408.57	12,408.57	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	19,270.00	0.00	19,270.00	17,844.00	0.00	17,844.00	-7.4%
Lottery - Unrestricted and Instructional Materials		8560	81,062.40	38,903.32	119,965.72	71,778.00	30,978.00	102,756.00	-14.3%
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		92,218.00	92,218.00		129,914.00	129,914.00	40.9%
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		123,481.06	123,481.06		236,142.00	236,142.00	91.2%
Arts and Music in Schools (Prop 28)	6770	8590		63,557.00	63,557.00		63,510.00	63,510.00	-0.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,056.50	176,537.00	177,593.50	400.00	883,937.00	884,337.00	398.0%
TOTAL, OTHER STATE REVENUE			101,388.90	507,104.95	608,493.85	90,022.00	1,344,481.00	1,434,503.00	135.7%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	4,512.00	0.00	4,512.00	4,500.00	0.00	4,500.00	-0.3%
Interest		8660	142,406.80	0.00	142,406.80	60,000.00	0.00	60,000.00	-57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(95,722.00)	0.00	(95,722.00)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	91,331.34	0.00	91,331.34	189,500.00	0.00	189,500.00	107.5%
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	14,947.39	499,933.99	514,881.38	67,827.00	203,310.00	271,137.00	-47.3%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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%
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			157,475.53	499,933.99	657,409.52	321,827.00	203,310.00	525,137.00	-20.1%
TOTAL, REVENUES			8,369,316.62	1,181,027.86	9,550,344.48	8,399,587.00	1,736,422.00	10,136,009.00	6.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,041,187.62	275,919.11	2,317,106.73	2,143,695.00	382,412.00	2,526,107.00	9.0%
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	557,372.41	7,646.64	565,019.05	641,690.00	7,953.00	649,643.00	15.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,598,560.03	283,565.75	2,882,125.78	2,785,385.00	390,365.00	3,175,750.00	10.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	189,807.86	26,313.68	216,121.54	179,834.00	70,095.00	249,929.00	15.6%
Classified Support Salaries		2200	516,027.94	37,961.79	553,989.73	498,224.00	53,581.00	551,805.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	2,340.00	0.00	2,340.00	2,099.00	0.00	2,099.00	-10.3%
Clerical, Technical and Office Salaries		2400	255,811.12	0.00	255,811.12	259,412.00	0.00	259,412.00	1.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			963,986.92	64,275.47	1,028,262.39	939,569.00	123,676.00	1,063,245.00	3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	463,922.16	292,134.24	756,056.40	528,216.00	321,073.00	849,289.00	12.3%
PERS		3201-3202	209,921.14	9,511.66	219,432.80	211,723.00	30,372.00	242,095.00	10.3%
OASDI/Medicare/Alternative		3301-3302	106,637.92	8,887.69	115,525.61	107,161.00	25,627.00	132,788.00	14.9%
Health and Welfare Benefits		3401-3402	649,894.09	45,719.45	695,613.54	670,691.00	102,951.00	773,642.00	11.2%
Unemployment Insurance		3501-3502	2,733.18	174.48	2,907.66	1,858.00	258.00	2,116.00	-27.2%
Workers' Compensation		3601-3602	111,307.67	11,141.21	122,448.88	115,908.00	16,518.00	132,426.00	8.1%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	18,748.50	0.00	18,748.50	17,537.00	0.00	17,537.00	-6.5%
TOTAL, EMPLOYEE BENEFITS			1,563,164.66	367,568.73	1,930,733.39	1,653,094.00	496,799.00	2,149,893.00	11.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	18,729.07	116,141.95	134,871.02	0.00	133,318.00	133,318.00	-1.2%
Books and Other Reference Materials		4200	8,250.00	49,421.46	57,671.46	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	262,932.42	82,695.28	345,627.70	245,524.00	105,075.00	350,599.00	1.4%
Noncapitalized Equipment		4400	57,167.34	99,448.90	156,616.24	58,050.00	81,028.00	139,078.00	-11.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			347,078.83	347,707.59	694,786.42	303,574.00	319,421.00	622,995.00	-10.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	161,581.14	161,581.14	0.00	32,865.00	32,865.00	-79.7%
Travel and Conferences		5200	19,257.13	41,290.65	60,547.78	8,024.00	102,496.00	110,520.00	82.5%
Dues and Memberships		5300	11,579.61	63.36	11,642.97	13,302.00	63.00	13,365.00	14.8%
Insurance		5400 - 5499	218,413.59	0.00	218,413.59	178,500.00	0.00	178,500.00	-18.3%
Operations and Housekeeping Services		5500	389,405.59	3,892.85	393,298.44	504,947.00	3,117.00	508,064.00	29.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,854.46	8,111.81	118,966.27	160,416.00	1,472.00	161,888.00	36.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	834,006.12	233,551.74	1,067,557.86	794,336.00	447,426.00	1,241,762.00	16.3%
Communications		5900	23,492.42	0.00	23,492.42	109,279.00	0.00	109,279.00	365.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,607,008.92	448,491.55	2,055,500.47	1,768,804.00	587,439.00	2,356,243.00	14.6%
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	210,727.90	274,241.78	484,969.68	0.00	208,757.00	208,757.00	-57.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	226,864.32	226,864.32	240,590.00	210,463.00	451,053.00	98.8%
Equipment Replacement		6500	0.00	127,377.62	127,377.62	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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CAPITAL OUTLAY			210,727.90	628,483.72	839,211.62	240,590.00	419,220.00	659,810.00	-21.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	180,000.00	0.00	180,000.00	104,450.00	0.00	104,450.00	-42.0%
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	211,408.00	0.00	211,408.00	163,838.00	0.00	163,838.00	-22.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			391,408.00	0.00	391,408.00	268,288.00	0.00	268,288.00	-31.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(32,087.16)	32,087.16	0.00	(35,661.00)	35,661.00	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			(32,087.16)	32,087.16	0.00	(35,661.00)	35,661.00	0.00	0.0%
TOTAL, EXPENDITURES			7,649,848.10	2,172,179.97	9,822,028.07	7,923,643.00	2,372,581.00	10,296,224.00	4.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	106,067.93	0.00	106,067.93	87,048.00	0.00	87,048.00	-17.9%
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			106,067.93	0.00	106,067.93	87,048.00	0.00	87,048.00	-17.9%
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									
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	(1,924.71)	1,924.71	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			(1,924.71)	1,924.71	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(107,992.64)	1,924.71	(106,067.93)	(87,048.00)	0.00	(87,048.00)	-17.9%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals Unrestricted (A)	2025-26 Unaudited Actuals Restricted (B)	2025-26 Unaudited Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	7,331,031.53	0.00	7,331,031.53	7,787,738.00	0.00	7,787,738.00	6.2%
2) Federal Revenue		8100-8299	779,420.66	173,988.92	953,409.58	200,000.00	188,631.00	388,631.00	-59.2%
3) Other State Revenue		8300-8599	101,388.90	507,104.95	608,493.85	90,022.00	1,344,481.00	1,434,503.00	135.7%
4) Other Local Revenue		8600-8799	157,475.53	499,933.99	657,409.52	321,827.00	203,310.00	525,137.00	-20.1%
5) TOTAL, REVENUES			8,369,316.62	1,181,027.86	9,550,344.48	8,399,587.00	1,736,422.00	10,136,009.00	6.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,335,813.74	1,546,673.55	4,882,487.29	3,475,694.00	1,834,412.00	5,310,106.00	8.8%
2) Instruction - Related Services	2000-2999		856,543.76	63,919.89	920,463.65	942,713.00	106,443.00	1,049,156.00	14.0%
3) Pupil Services	3000-3999		330,062.21	84,066.33	414,128.54	568,782.00	160,782.00	729,564.00	76.2%
4) Ancillary Services	4000-4999		124,282.97	3,461.74	127,744.71	124,640.00	1,775.00	126,415.00	-1.0%
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		1,129,791.60	67,768.52	1,197,560.12	1,173,533.00	51,295.00	1,224,828.00	2.3%
8) Plant Services	8000-8999		1,481,445.82	406,289.94	1,887,735.76	1,369,493.00	217,874.00	1,587,367.00	-15.9%
9) Other Outgo	9000-9999	Except 7600-7699	391,408.00	0.00	391,408.00	268,288.00	0.00	268,288.00	-31.5%
10) TOTAL, EXPENDITURES			7,649,848.10	2,172,179.97	9,822,028.07	7,923,643.00	2,372,581.00	10,296,224.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			719,468.52	(991,152.11)	(271,683.59)	475,944.00	(636,159.00)	(160,215.00)	-41.0%
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	106,067.93	0.00	106,067.93	87,048.00	0.00	87,048.00	-17.9%
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	(1,924.71)	1,924.71	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(107,992.64)	1,924.71	(106,067.93)	(87,048.00)	0.00	(87,048.00)	-17.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			611,475.88	(989,227.40)	(377,751.52)	388,896.00	(636,159.00)	(247,263.00)	-34.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,813,733.44	1,758,790.55	4,572,523.99	3,425,209.32	769,563.15	4,194,772.47	-8.3%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)			2,813,733.44	1,758,790.55	4,572,523.99	3,425,209.32	769,563.15	4,194,772.47	-8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,813,733.44	1,758,790.55	4,572,523.99	3,425,209.32	769,563.15	4,194,772.47	-8.3%
2) Ending Balance, June 30 (E + F1e)			3,425,209.32	769,563.15	4,194,772.47	3,814,105.32	133,404.15	3,947,509.47	-5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,600.00	0.00	3,600.00	3,600.00	0.00	3,600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	9,323.27	1,820.00	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	767,743.15	767,743.15	0.00	287,589.10	287,589.10	-62.5%
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	559,238.10	0.00	559,238.10	558,002.10	0.00	558,002.10	-0.2%
Necessary Small School Reserve	0000	9780	*500,000.00*		*500,000.00*			*0.00*	
Necessary Small School Reserve	0000	9780			*0.00*	*500,000.00*		*500,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,241,012.00	0.00	1,241,012.00	1,297,909.00	0.00	1,297,909.00	4.6%
Unassigned/Unappropriated Amount		9790	1,612,035.95	0.00	1,612,035.95	1,954,594.22	(154,184.95)	1,800,409.27	11.7%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	55,122.40	12,459.40
6019	Student Support and Professional Development Discretionary Block Grant	4,717.09	0.00
6300	Lottery: Instructional Materials	25,398.73	12,258.73
6383	Golden State Pathways Program	0.00	61,485.00
6546	Mental Health-Related Services	54,890.88	31,997.88
6547	Special Education Early Intervention Preschool Grant	73,857.43	93,507.43
7041	Child Nutrition: Kitchen Infrastructure Upgrades, Staffing, Training, and Procurement Funds (2025 KIT Funds)	12,408.57	12,408.57
7339	Dual Enrollment Opportunities	195,276.66	36,868.66
7810	Other Restricted State	302,759.96	0.00
9010	Other Restricted Local	43,311.43	26,603.43
Total, Restricted Balance		767,743.15	287,589.10

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,569.11	0.00	-100.0%
5) TOTAL, REVENUES			99,569.11	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	113,541.03	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			113,541.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,971.92)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,971.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	106,084.08	New
b) Audit Adjustments		9793	120,056.00	120,056.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,056.00	226,140.08	88.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,056.00	226,140.08	88.4%
2) Ending Balance, June 30 (E + F1e)			106,084.08	226,140.08	113.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	106,084.08	226,140.08	113.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	106,084.08		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			106,084.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			106,084.08		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	99,569.11	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			99,569.11	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	113,541.03	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			113,541.03	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			113,541.03	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,569.11	0.00	-100.0%
5) TOTAL, REVENUES			99,569.11	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		113,541.03	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			113,541.03	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,971.92)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,971.92)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	106,084.08	New
b) Audit Adjustments		9793	120,056.00	120,056.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,056.00	226,140.08	88.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,056.00	226,140.08	88.4%
2) Ending Balance, June 30 (E + F1e)			106,084.08	226,140.08	113.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	106,084.08	226,140.08	113.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
8210	Student Activity Funds	106,084.08	226,140.08
Total, Restricted Balance		106,084.08	226,140.08

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,183.75	118,300.00	0.1%
3) Other State Revenue		8300-8599	151,926.37	144,400.00	-5.0%
4) Other Local Revenue		8600-8799	2,116.70	150.00	-92.9%
5) TOTAL, REVENUES			272,226.82	262,850.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,215.47	120,210.00	0.8%
3) Employee Benefits		3000-3999	58,232.94	75,888.00	30.3%
4) Books and Supplies		4000-4999	151,638.97	142,527.00	-6.0%
5) Services and Other Operating Expenditures		5000-5999	841.77	9,307.00	1,005.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			329,929.15	347,932.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,702.33)	(85,082.00)	47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,067.93	87,048.00	-17.9%
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			106,067.93	87,048.00	-17.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,365.60	1,966.00	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1,966.00)	46,399.60	-2,460.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,966.00)	46,399.60	-2,460.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,966.00)	46,399.60	-2,460.1%
2) Ending Balance, June 30 (E + F1e)			46,399.60	48,365.60	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,370.60	50,336.60	4.1%
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	(1,971.00)	(1,971.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,149.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	43,254.94		
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			46,399.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			46,399.60		
FEDERAL REVENUE					
Child Nutrition Programs		8220	105,382.58	100,800.00	-4.3%
Donated Food Commodities		8221	12,801.17	17,500.00	36.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			118,183.75	118,300.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	151,901.37	144,400.00	-4.9%
All Other State Revenue		8590	25.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			151,926.37	144,400.00	-5.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	545.50	150.00	-72.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(389.80)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,961.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,116.70	150.00	-92.9%
TOTAL, REVENUES			272,226.82	262,850.00	-3.4%
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	119,215.47	120,210.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			119,215.47	120,210.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	80.36	0.00	-100.0%
PERS		3201-3202	29,082.30	29,304.00	0.8%
OASDI/Medicare/Alternative		3301-3302	7,976.12	7,961.00	-0.2%
Health and Welfare Benefits		3401-3402	17,536.60	35,074.00	100.0%
Unemployment Insurance		3501-3502	59.60	60.00	0.7%
Workers' Compensation		3601-3602	3,497.96	3,489.00	-0.3%
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			58,232.94	75,888.00	30.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,765.54	15,236.00	29.5%
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	139,873.43	125,291.00	-10.4%
TOTAL, BOOKS AND SUPPLIES			151,638.97	142,527.00	-6.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	313.77	1,014.00	223.2%
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	7,312.00	New
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	528.00	981.00	85.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			841.77	9,307.00	1,005.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			329,929.15	347,932.00	5.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	106,067.93	87,048.00	-17.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			106,067.93	87,048.00	-17.9%
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			106,067.93	87,048.00	-17.9%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,183.75	118,300.00	0.1%
3) Other State Revenue		8300-8599	151,926.37	144,400.00	-5.0%
4) Other Local Revenue		8600-8799	2,116.70	150.00	-92.9%
5) TOTAL, REVENUES			272,226.82	262,850.00	-3.4%
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		329,929.15	347,932.00	5.5%
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			329,929.15	347,932.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(57,702.33)	(85,082.00)	47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	106,067.93	87,048.00	-17.9%
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			106,067.93	87,048.00	-17.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			48,365.60	1,966.00	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1,966.00)	46,399.60	-2,460.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,966.00)	46,399.60	-2,460.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,966.00)	46,399.60	-2,460.1%
2) Ending Balance, June 30 (E + F1e)			46,399.60	48,365.60	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	48,370.60	50,336.60	4.1%
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	(1,971.00)	(1,971.00)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	48,370.60	50,336.60
Total, Restricted Balance		48,370.60	50,336.60

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,906.41	10,000.00	-70.5%
5) TOTAL, REVENUES			33,906.41	10,000.00	-70.5%
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	26,822.32	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	141,409.11	0.00	-100.0%
6) Capital Outlay		6000-6999	358,810.92	750,000.00	109.0%
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			527,042.35	750,000.00	42.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(493,135.94)	(740,000.00)	50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(493,135.94)	(740,000.00)	50.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,983,099.13	2,489,963.19	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,983,099.13	2,489,963.19	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,983,099.13	2,489,963.19	-16.5%
2) Ending Balance, June 30 (E + F1e)			2,489,963.19	1,749,963.19	-29.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,348,146.66	1,598,146.66	-31.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	141,816.53	151,816.53	7.1%
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	2,498,305.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,882.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,494,423.19		
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	4,460.00		
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			4,460.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,489,963.19		
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	90,448.41	10,000.00	-88.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(56,542.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,906.41	10,000.00	-70.5%
TOTAL, REVENUES			33,906.41	10,000.00	-70.5%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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					
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	26,822.32	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,822.32	0.00	-100.0%
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	2,000.00	0.00	-100.0%
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	139,409.11	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			141,409.11	0.00	-100.0%
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	358,810.92	750,000.00	109.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			358,810.92	750,000.00	109.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			527,042.35	750,000.00	42.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,906.41	10,000.00	-70.5%
5) TOTAL, REVENUES			33,906.41	10,000.00	-70.5%
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		527,042.35	750,000.00	42.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			527,042.35	750,000.00	42.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(493,135.94)	(740,000.00)	50.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(493,135.94)	(740,000.00)	50.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,983,099.13	2,489,963.19	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,983,099.13	2,489,963.19	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,983,099.13	2,489,963.19	-16.5%
2) Ending Balance, June 30 (E + F1e)			2,489,963.19	1,749,963.19	-29.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,348,146.66	1,598,146.66	-31.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	141,816.53	151,816.53	7.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
5650	FEMA Public Assistance Funds	51,009.03	102,018.03
9010	Other Restricted Local	2,297,137.63	1,496,128.63
Total, Restricted Balance		2,348,146.66	1,598,146.66

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,425.75	35,000.00	-13.4%
5) TOTAL, REVENUES			40,425.75	35,000.00	-13.4%
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	22,000.00	35,000.00	59.1%
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			22,000.00	35,000.00	59.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,425.75	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,425.75	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,376,515.56	1,394,941.31	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,515.56	1,394,941.31	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,376,515.56	1,394,941.31	1.3%
2) Ending Net Position, June 30 (E + F1e)			1,394,941.31	1,394,941.31	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	1,394,941.31	1,394,941.31	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	119,544.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	(186.00)		
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	1,303,582.62		
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	2025-26 Unaudited Actuals	2026-27 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			1,422,941.31		
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	28,000.00		
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			28,000.00		
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 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,394,941.31		
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	42,753.75	25,000.00	-41.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,328.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	10,000.00	New
TOTAL, OTHER LOCAL REVENUE			40,425.75	35,000.00	-13.4%
TOTAL, REVENUES			40,425.75	35,000.00	-13.4%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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	22,000.00	35,000.00	59.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,000.00	35,000.00	59.1%
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			22,000.00	35,000.00	59.1%
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,425.75	35,000.00	-13.4%
5) TOTAL, REVENUES			40,425.75	35,000.00	-13.4%
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		22,000.00	35,000.00	59.1%
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			22,000.00	35,000.00	59.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,425.75	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,425.75	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,376,515.56	1,394,941.31	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,515.56	1,394,941.31	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,376,515.56	1,394,941.31	1.3%
2) Ending Net Position, June 30 (E + F1e)			1,394,941.31	1,394,941.31	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	1,394,941.31	1,394,941.31	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	376.93	374.00	376.93	374.88	374.88	374.88
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)	376.93	374.00	376.93	374.88	374.88	374.88
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	.84	.84	.84	.84	.84	.84
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]	16.41	16.40	16.41	16.41	16.41	16.41
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	17.25	17.24	17.25	17.25	17.25	17.25
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	394.18	391.24	394.18	392.13	392.13	392.13
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress		63,797.00	63,797.00			63,797.00
Total capital assets not being depreciated	157,192.00	63,797.00	220,989.00	0.00	0.00	220,989.00
Capital assets being depreciated:						
Land Improvements	385,804.00	101,757.00	487,561.00			487,561.00
Buildings	8,774,891.00	511,744.00	9,286,635.00	750,912.00		10,037,547.00
Equipment	2,071,587.00	328,101.00	2,399,688.00	196,446.00		2,596,134.00
Total capital assets being depreciated	11,232,282.00	941,602.00	12,173,884.00	947,358.00	0.00	13,121,242.00
Accumulated Depreciation for:						
Land Improvements	(245,628.00)	(36,792.00)	(282,420.00)		25,720.00	(308,140.00)
Buildings	(6,320,006.00)	(219,059.00)	(6,539,065.00)		233,511.00	(6,772,576.00)
Equipment	(1,199,441.00)	(198,796.00)	(1,398,237.00)		149,217.00	(1,547,454.00)
Total accumulated depreciation	(7,765,075.00)	(454,647.00)	(8,219,722.00)	0.00	408,448.00	(8,628,170.00)
Total capital assets being depreciated, net excluding lease and subscription assets	3,467,207.00	486,955.00	3,954,162.00	947,358.00	408,448.00	4,493,072.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	3,624,399.00	550,752.00	4,175,151.00	947,358.00	408,448.00	4,714,061.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,882,125.78	301	45.00	303	2,882,080.78	305	0.00		307	2,882,080.78	309
2000 - Classified Salaries	1,028,262.39	311	58,407.53	313	969,854.86	315	0.00		317	969,854.86	319
3000 - Employee Benefits	1,930,733.39	321	32,882.81	323	1,897,850.58	325	0.00		327	1,897,850.58	329
4000 - Books, Supplies Equip Replace. (6500)	822,164.04	331	170,100.54	333	652,063.50	335	99,806.57		337	652,063.50	339
5000 - Services. . . & 7300 - Indirect Costs	2,055,500.47	341	2,452.82	343	2,053,047.65	345	236,987.74		347	2,053,047.65	349
			TOTAL		8,454,897.37	365			TOTAL	8,454,897.37	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	2,286,356.73	375
2. Salaries of Instructional Aides Per EC 41011	2100	216,121.54	380
3. STRS	3101 & 3102	594,023.65	382
4. PERS	3201 & 3202	40,883.47	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	48,533.43	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	430,608.30	385
7. Unemployment Insurance	3501 & 3502	2,204.37	390
8. Workers' Compensation Insurance	3601 & 3602	78,129.81	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	18,748.50	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		3,715,609.80	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		59.78	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		3,715,550.02	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		43.95%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt	
2. Percentage spent by this district (Part II, Line 15)	43.95%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	8,454,897.37	
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	4,005,304.00	161,196.00	4,166,500.00			4,166,500.00	
Total/Net OPEB Liability	501,853.00	(231,605.00)	270,248.00			270,248.00	
Compensated Absences Payable	25,752.95	120,631.05	146,384.00	8,535.00		154,919.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	4,532,909.95	50,222.05	4,583,132.00	8,535.00	0.00	4,591,667.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,928,096.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	175,685.51
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	839,211.62
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	106,067.93
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	91,335.34
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)				1,037,114.89
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	57,702.33
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)				8,772,997.93

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	391.24
B. Expenditures per ADA (Line I.E divided by Line II.A)	22,423.57

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.)	7,910,977.43	20,050.13
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)	7,910,977.43	20,050.13
B. Required effort (Line A.2 times 90%)	7,119,879.69	18,045.12
C. Current year expenditures (Line I.E and Line II.B)	8,772,997.93	22,423.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,397,260.07		4,397,260.07			4,874,682.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	378.46		378.46			394.18
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	394.18		394.18	392.13		392.13
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			394.18			392.13
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	20,282.43		20,282.43	18,421.00		18,421.00
2. Timber Yield Tax (Object 8022)	88,852.67		88,852.67	14,951.00		14,951.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,721.74		2,721.74	2,360.00		2,360.00
4. Secured Roll Taxes (Object 8041)	3,460,516.04		3,460,516.04	3,345,160.00		3,345,160.00
5. Unsecured Roll Taxes (Object 8042)	85,946.65		85,946.65	101,339.00		101,339.00
6. Prior Years' Taxes (Object 8043)	3,422.96		3,422.96	3,238.00		3,238.00
7. Supplemental Taxes (Object 8044)	19,020.04		19,020.04	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	90,000.00		90,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,680,762.53	0.00	3,680,762.53	3,575,469.00	0.00	3,575,469.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,680,762.53	0.00	3,680,762.53	3,575,469.00	0.00	3,575,469.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			19,731.03			82,726.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	19,731.03	0.00	0.00	82,726.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	3,246,266.00		3,246,266.00	4,212,269.00		4,212,269.00
25. LCFF State Aid - Prior Years (Object 8019)	404,003.00		404,003.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,650,269.00	0.00	3,650,269.00	4,212,269.00	0.00	4,212,269.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	9,550,344.48		9,550,344.48	10,136,009.00		10,136,009.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	46,684.80		46,684.80	60,000.00		60,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,397,260.07			4,874,682.03
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0415			0.9948
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,874,682.03			5,089,375.70
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,680,762.53			3,575,469.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			47,301.60			47,055.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,213,650.53			1,596,632.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,213,650.53			1,596,632.70
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			24,042.81			30,798.51
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,704,805.34			3,606,267.51
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,189,607.72			1,565,834.19
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,704,805.34			
b. State Subventions (Line D8)			1,189,607.72			
c. Less: Excluded Appropriations (Line C23)			19,731.03			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,874,682.03			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			4,874,682.03			5,089,375.70
12. Appropriations Subject to the Limit (Line D9d)			4,874,682.03			

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

Randy Jones	rjones@spjusd.org	530-993-1660 x120
Gann Contact Person	Contact Email Address	Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 69,992.79
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 5,771,128.77

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 1.21%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 620,025.73
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 83,244.20

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	15,404.41
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	27.79
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	718,702.13
9. Carry-Forward Adjustment (Part IV, Line F)	(1,163.00)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	717,539.13
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,498,849.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	920,463.65
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	409,320.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	127,744.71
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	367,085.73
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	42,737.50
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	81,565.38
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	2,901.58
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,257,687.27
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,268.99
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	113,541.03
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	190,055.72
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,014,721.93
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.97%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.95%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	718,702.13
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(121,718.88)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(147,718.88)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.62%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.62%) times Part III, Line B19); zero if positive	(1,163.00)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,163.00)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.95%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-581.50) is applied to the current year calculation and the remainder ($-581.50) is deferred to one or more future years:	8.96%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-387.67) is applied to the current year calculation and the remainder ($-775.33) is deferred to one or more future years:	8.96%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,163.00)

Approved indirect cost rate:	5.62%
Highest rate used in any program:	5.62%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	52,189.06	2,933.03	5.62%
01	3010	103,389.95	3,914.71	3.79%
01	4035	21,214.31	1,192.24	5.62%
01	4127	10,243.90	575.71	5.62%
01	6019	112,177.91	1,594.00	1.42%
01	6053	14,748.01	828.84	5.62%
01	6266	24,871.80	1,397.79	5.62%
01	6383	12,045.27	676.94	5.62%
01	6387	116,910.91	6,570.15	5.62%
01	6762	118,886.48	6,681.00	5.62%
01	7339	48,410.51	2,720.67	5.62%
01	7413	4,672.78	262.61	5.62%
01	7435	47,122.80	2,647.80	5.62%
01	7810	117,639.74	91.67	0.08%

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	1,436.25		49,144.46	50,580.71
2. State Lottery Revenue	8560	81,062.40		38,903.32	119,965.72
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	(1,924.71)	1,924.71		0.00
7. Total Available (Sum Lines A1 through A6)		80,573.94	1,924.71	88,047.78	170,546.43
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	7,828.86		30,247.42	38,076.28
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	14,329.23			14,329.23
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			1,982.88	1,982.88
6. Capital Outlay	6000-6999	0.00		30,418.75	30,418.75
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)		22,158.09	0.00	62,649.05	84,807.14
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	58,415.85	1,924.71	25,398.73	85,739.29

D. COMMENTS:

Resource 6300 expenditures are for allowed state approved instructional materials as per E.C. 60010 (h) and 60010 (m)(1).

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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	52,219.80	0.00	52,219.80	7,425.07		59,644.87
1110	Regular Education, K–12	4,592,497.20	2,134,309.04	6,726,806.24	956,476.33		7,683,282.57
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	103,696.08	9,379.94	113,076.02	16,078.14		129,154.16
3300	Independent Study Centers	62,592.50	9,379.94	71,972.44	10,233.67		82,206.11
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	480,124.44	0.00	480,124.44	68,268.31		548,392.75
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	37,212.53	0.00	37,212.53	5,291.20		42,503.73
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	38,927.57	0.00	38,927.57	5,535.06		44,462.63
6000	Regional Occupational Ctr/Prg (ROC/P)	27,553.12	0.00	27,553.12	3,917.74		31,470.86
Other Goals							
7110	Nonagency - Educational	91,335.34	0.00	91,335.34	12,986.86		104,322.20
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	5,238.85	0.00	5,238.85	744.91		5,983.76
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					39,936.89	39,936.89
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					612,347.30	612,347.30
----	Other Outgo					497,475.93	497,475.93
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	46,912.22		46,912.22
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	**Total General Fund and Charter Schools Funds Expenditures**	5,491,397.43	2,153,068.92	7,644,466.35	1,133,869.51	1,149,760.12	9,928,095.98

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	52,219.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	52,219.80
1110	Regular Education, K–12	4,094,486.10	0.00	29,622.10	0.00	82,614.69	258,029.60	127,744.71			0.00	0.00	4,592,497.20
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	98,012.30	0.00	0.00	0.00	0.00	0.00	0.00			5,683.78	0.00	103,696.08
3300	Independent Study Centers	62,592.50	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	62,592.50
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	476,231.59	0.00	0.00	0.00	0.00	0.00	0.00			3,892.85	0.00	480,124.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	37,212.53	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	37,212.53
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	34,119.57	0.00	0.00	0.00	4,808.00	0.00	0.00			0.00	0.00	38,927.57
6000	ROC/P	27,553.12	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	27,553.12
Other Goals													
7110	Nonagency - Educational	59.78	0.00	0.00	0.00	20,982.48	0.00	0.00	0.00	63,690.60	6,602.48	0.00	91,335.34
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	4,738.85	0.00		500.00	0.00	0.00	0.00	5,238.85
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		4,882,487.29	0.00	29,622.10	0.00	113,144.02	258,029.60	127,744.71	500.00	63,690.60	16,179.11	0.00	5,491,397.43

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	893,859.58	1,240,449.46	0.00	2,134,309.04
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	9,379.94	0.00	9,379.94
3300	Independent Study Centers	0.00	9,379.94	0.00	9,379.94
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		893,859.58	1,259,209.34	0.00	2,153,068.92

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	367,085.73
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	42,737.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	637,900.51
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	86,145.78
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,133,869.52
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,491,397.43
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,153,068.92
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	7,644,466.35
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	329,929.15
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	329,929.15
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	7,974,395.50
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	14.22%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	39,936.89				39,936.89
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			612,347.30		612,347.30
Other Outgo (Objects 1000 - 7999)				497,475.93	497,475.93
Total Other Costs	39,936.89	0.00	612,347.30	497,475.93	1,149,760.12

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	890,841.55	3,018.03	1,256,912.57	2,296.78	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals **Description**							
0001 Pre-Kindergarten							
1110 Regular Education, K–12			4.48	.75	66.00	1.00	.25
3100 Alternative Schools							
3200 Continuation Schools					.50		
3300 Independent Study Centers					.50		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
- - Adult Education (Fund 11)							
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	4.48	.75	67.00	1.00	.25

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	106,067.93		
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					106,067.93	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		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	106,067.93	106,067.93	0.00	0.00

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 27-005C

Resolution for Adopting the Gann Limit

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the "Gann Amendment", which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and

WHEREAS, Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the County; and

WHEREAS, Government Code section 7902.1 authorizes this board to increase the County's appropriations limit to an amount equal to its proceeds of taxes; and

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2025-2026 and 2026-2027 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, this Board does hereby declare that the appropriations in the Budget for the 2025-2026 and 2026-2027 fiscal years do not exceed the limitations imposed by Proposition 4; and

BE IT FURTHER RESOLVED, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra County Board of Education held October 13, 2026 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

_____

John Martinetti, Clerk
Sierra County Board of Education

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	279,967.30		279,967.30			310,364.08
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	279,967.30		279,967.30			310,364.08
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)			0.00			0.00
5. Other ADA (Preload/Line B4, PY column)	378.46		378.46			394.18
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	1,275,920.00		1,275,920.00			1,275,920.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
B. CURRENT YEAR GANN ADA						
CURRENT YEAR PROGRAM ADA	**2025-26 Annual Report**			**2026-27 Annual Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	0.00		0.00	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.00	0.00	0.00	0.00	0.00	0.00
	2025-26 P2 Report			**2026-27 P2 Estimate**		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			394.18			392.13
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	**2025-26 Actual**			**2026-27 Budget**		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	521.09		521.09	500.00		500.00
2. Timber Yield Tax (Object 8022)	3,720.37		3,720.37	400.00		400.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	93,260.31		93,260.31	75,000.00		75,000.00
5. Unsecured Roll Taxes (Object 8042)	2,247.27		2,247.27	2,800.00		2,800.00
6. Prior Years' Taxes (Object 8043)	102.00		102.00	100.00		100.00
7. Supplemental Taxes (Object 8044)	892.98		892.98	700.00		700.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	100,744.02	0.00	100,744.02	79,500.00	0.00	79,500.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	100,744.02	0.00	100,744.02	79,500.00	0.00	79,500.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			25,753.92			25,274.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			25,753.92			25,274.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	1,610,546.00		1,610,546.00	1,691,452.00		1,691,452.00
26. LCFF State Aid - Prior Years (Object 8019)	(197.00)		(197.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,610,349.00	0.00	1,610,349.00	1,691,452.00	0.00	1,691,452.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	3,743,602.71		3,743,602.71	4,075,874.00		4,075,874.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	81,345.58		81,345.58	178,772.00		178,772.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			279,967.30			310,364.08
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0415			0.9948
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			310,364.08			324,033.32
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			310,364.08			324,033.32
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			100,744.02			79,500.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			235,373.98			269,807.32
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			7,465.81			16,023.80
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			108,209.83			95,523.80
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			227,908.17			253,783.52
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			108,209.83			
b. State Subventions (Line D13)			227,908.17			
c. Less: Excluded Appropriations (Line C24)			25,753.92			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			310,364.08			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
16 Adjusted Appropriations Limit (Lines D9 plus D15)			310,364.08			324,033.32

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
17 Appropriations Subject to the Limit (Line D14d)			310,364.08			

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

Randy Jones	rjones@spjusd.org	530-993-1660 x120
Gann Contact Person	Contact Email Address	Contact Phone Number

SIERRA–PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 27-008D

Resolution for Adopting the Gann Limit

WHEREAS, in November of 1979, the California electorate adopted Proposition 4, commonly called the "Gann Amendment", which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and

WHEREAS, Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the District; and

WHEREAS, Government Code section 7902.1 authorizes this board to increase the District's appropriations limit to an amount equal to its proceeds of taxes; and

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2025-2026 and 2026-2027 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, this Board does hereby declare that the appropriations in the Budget for the 2025-2026 and 2026-2027 fiscal years do not exceed the limitations imposed by Proposition 4; and

BE IT FURTHER RESOLVED, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board held October 13, 2026 by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

_____

John Martinetti, Clerk
Sierra-Plumas Joint Unified School District
Governing Board

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	**2024-25 Actual**			**2025-26 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,397,260.07		4,397,260.07			4,874,682.03
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	378.46		378.46			394.18
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2024-25**			**Adjustments to 2025-26**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2025-26 P2 Report**			**2026-27 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	394.18		394.18	392.13		392.13
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			394.18			392.13
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2025-26 Actual**			**2026-27 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	20,282.43		20,282.43	18,421.00		18,421.00
2. Timber Yield Tax (Object 8022)	88,852.67		88,852.67	14,951.00		14,951.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,721.74		2,721.74	2,360.00		2,360.00
4. Secured Roll Taxes (Object 8041)	3,460,516.04		3,460,516.04	3,345,160.00		3,345,160.00
5. Unsecured Roll Taxes (Object 8042)	85,946.65		85,946.65	101,339.00		101,339.00
6. Prior Years' Taxes (Object 8043)	3,422.96		3,422.96	3,238.00		3,238.00
7. Supplemental Taxes (Object 8044)	19,020.04		19,020.04	0.00		0.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	90,000.00		90,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,680,762.53	0.00	3,680,762.53	3,575,469.00	0.00	3,575,469.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,680,762.53	0.00	3,680,762.53	3,575,469.00	0.00	3,575,469.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			19,731.03			82,726.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	0.00		0.00	0.00		0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	19,731.03	0.00	0.00	82,726.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	3,246,266.00		3,246,266.00	4,212,269.00		4,212,269.00
25. LCFF State Aid - Prior Years (Object 8019)	404,003.00		404,003.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	3,650,269.00	0.00	3,650,269.00	4,212,269.00	0.00	4,212,269.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	9,550,344.48		9,550,344.48	10,136,009.00		10,136,009.00

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	46,684.80		46,684.80	60,000.00		60,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	**2025-26 Actual**			**2026-27 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,397,260.07			4,874,682.03
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0415			0.9948
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,874,682.03			5,089,375.70
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,680,762.53			3,575,469.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			47,301.60			47,055.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,213,650.53			1,596,632.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,213,650.53			1,596,632.70
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			24,042.81			30,798.51
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,704,805.34			3,606,267.51
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,189,607.72			1,565,834.19
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,704,805.34			
b. State Subventions (Line D8)			1,189,607.72			
c. Less: Excluded Appropriations (Line C23)			19,731.03			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,874,682.03			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2025-26 Actual**			**2026-27 Budget**		
11. Adjusted Appropriations Limit						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			4,874,682.03			5,089,375.70
12. Appropriations Subject to the Limit (Line D9d)			4,874,682.03			

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

Randy Jones	rjones@spjusd.org	530-993-1660 x120
Gann Contact Person	Contact Email Address	Contact Phone Number

School Year: **2026-27**



School Plan for Student Achievement (SPSA)

School Name	County-District-School (CDS) Code	Schoolsite Council (SSC) Approval Date	Local Board Approval Date
Loyalton Elementary School	46701776050629	October 1, 2026	October 13, 2026

The School Plan for Student Achievement (SPSA) is a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement. SPSA development should be aligned with and inform the Local Control and Accountability Plan (LCAP) process.

This SPSA template consolidates all school-level planning efforts into one plan for programs funded through the Consolidated Application (ConApp), and for federal Additional Targeted Support and Improvement (ATSI), pursuant to California Education Code (EC) Section 64001 and the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA). This template is designed to meet schoolwide program planning requirements for both the SPSA and federal ATSI planning requirements.

California's ESSA State Plan supports the state's approach to improving student group performance through the utilization of federal resources. Schools use the SPSA to document their approach to maximizing the impact of federal investments in support of underserved students. The implementation of ESSA in California presents an opportunity for schools to innovate with their federally-funded programs and align them with the priority goals of the school and the local educational agency (LEA) that are being realized under the state's Local Control Funding Formula (LCFF).

The LCFF provides schools and LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The SPSA planning process supports continuous cycles of action, reflection, and improvement. Consistent with EC 64001(g)(1), the Schoolsite Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications to the plan that reflect changing needs and priorities, as applicable.

This plan is being used by Loyalton Elementary School for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

- Schoolwide Program
- Additional Targeted Support and Improvement

According to the 2024 California School Dashboard, Loyalton Elementary School (LES) qualified for Additional Targeted Support and Improvement (ATSI) based on the Chronic Absenteeism indicator for the White and Students with Disabilities (SWD) student groups. LES will continue to focus on reducing chronic absenteeism through targeted strategies designed to improve student attendance and address barriers to regular school participation. Actions will include:

Emphasizing the importance of regular attendance during IEP meetings and communicating how consistent attendance supports academic, behavioral, and social-emotional progress.
Collaborating with the School Attendance Review Board (SARB) to identify barriers to attendance and connect students and families with appropriate resources and support.
Implementing attendance incentives and recognition activities to encourage and reinforce consistent school attendance.
Engaging the School Site Council in identifying strategies and developing ideas to strengthen student attendance.
Increasing family awareness of Short-Term Independent Study as an option for planned absences, when appropriate, to help students maintain continuity of learning and reduce the impact of absences.

Educational partners collaborated to review and analyze comprehensive school data to identify areas of need and establish SPSA goals aligned with the Local Control and Accountability Plan (LCAP).

This template is based on the December, 2023 CDE revision of the School Plan for Student Achievement. Some modifications have been made to inform the SPSA development process.

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Plan Description

Briefly describe your school's plan for effectively meeting ESSA's planning requirements in alignment with the Local Control and Accountability Plan (LCAP) and other federal, state, and local programs.

This plan is being used by Loyalton Elementary School for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

- Schoolwide Program
- Additional Targeted Support and Improvement

According to the 2024 California School Dashboard, Loyalton Elementary School (LES) qualified for Additional Targeted Support and Improvement (ATSI) based on the Chronic Absenteeism indicator for the White and Students with Disabilities (SWD) student groups. LES will continue to focus on reducing chronic absenteeism through targeted strategies designed to improve student attendance and address barriers to regular school participation. Actions will include:

Emphasizing the importance of regular attendance during IEP meetings and communicating how consistent attendance supports academic, behavioral, and social-emotional progress.
Collaborating with the School Attendance Review Board (SARB) to identify barriers to attendance and connect students and families with appropriate resources and support.
Implementing attendance incentives and recognition activities to encourage and reinforce consistent school attendance.
Engaging the School Site Council in identifying strategies and developing ideas to strengthen student attendance.
Increasing family awareness of Short-Term Independent Study as an option for planned absences, when appropriate, to help students maintain continuity of learning and reduce the impact of absences.

Educational partners collaborated to review and analyze comprehensive school data to identify areas of need and establish SPSA goals aligned with the Local Control and Accountability Plan (LCAP).

Educational Partner Involvement

How, when, and with whom did Loyalton Elementary School consult as part of the planning process for this SPSA/Annual Review and Update?

Involvement Process for the SPSA and Annual Review and Update

The principal, certificated teachers, classified staff, parents, and community members who make up the Loylaton Elementary Site Council are educational partners involved in the planning process for this SPSA.

Resource Inequities

Briefly identify and describe any resource inequities identified as a result of the required needs assessment, as applicable.

This section is required for all schools eligible for ATSI and CSI.

*Limited transportation options

Comprehensive Needs Assessment Components

Identify and describe any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

California School Dashboard (Dashboard) Indicators

Referring to the California School Dashboard (Dashboard), any state indicator for which overall performance was in the "Red" or "Orange" performance category.

This section will be updated following the release of the 2026 California School Dashboard performance levels.

Referring to the California School Dashboard (Dashboard), any state indicator for which performance for any student group was two or more performance levels below the "all student" performance.

N/A

Other Needs

In addition to Dashboard data, other needs may be identified using locally collected data developed by the LEA to measure pupil outcomes.

Preliminary 2026 CAASPP results indicate that 41.46% of students met or exceeded the standard in English Language Arts (ELA), consistent with the 2025 results. While performance remained stable, continued efforts are needed to increase the percentage of students meeting or exceeding the standard.

Preliminary 2026 CAASPP results indicate that 45.13% of students met or exceeded the standard in Mathematics, an increase from 2024. Despite this improvement, continued instructional efforts are needed to increase the percentage of students who meet or exceed the standard.

School and Student Performance Data

Student Enrollment

This report displays the annual K-12 public school enrollment by student ethnicity and grade level for Loyalton Elementary School. Annual enrollment consists of the number of students enrolled on Census Day (the first Wednesday in October). This information was submitted to the CDE as part of the annual Fall 1 data submission in the California Longitudinal Pupil Achievement Data System (CALPADS).

Enrollment By Student Group

Student Enrollment by Subgroup						
Student Group	Percent of Enrollment			Number of Students		
	23-24	24-25	25-26	23-24	24-25	25-26
American Indian	1.55%	1.01%	%	3	2	
Hispanic/Latino	16.49%	16.58%	%	32	33	
Pacific Islander	1.55%	1.51%	%	3	3	
White	72.16%	72.36%	%	140	144	
Two or More Races	6.19%	7.54%	%	12	15	
Not Reported	2.06%	1.01%	%	4	2	
			Total Enrollment	194	199	

Enrollment By Grade Level

Student Enrollment by Grade Level			
Grade	Number of Students		
	23-24	24-25	25-26
Transitional Kindergarten		10	
Kindergarten	19	29	
Grade 1	23	21	
Grade 2	32	27	
Grade3	25	35	
Grade 4	23	25	
Grade 5	30	23	
Grade 6	31	29	
Total Enrollment	194	199	

Conclusions based on this data:

1. The student population of LES is majority White (72.16%).
2. Student enrollment has increased every year over the last three years.

School and Student Performance Data

English Learner (EL) Enrollment

This report displays the annual K-12 public school enrollment by English Language Acquisition Status (ELAS). This information was submitted to the CDE as part of the annual Fall 1 data submission in the California Longitudinal Pupil Achievement Data System (CALPADS).

English Learner (EL) Enrollment						
Student Group	**Number of Students**			**Percent of Students**		
	23-24	**24-25**	**25-26**	**23-24**	**24-25**	**25-26**
English Learners	5	6		2.6%	3.0%	
Fluent English Proficient (FEP)	2	2		1.0%	1.0%	

Conclusions based on this data:

1. Our English Learner population has remained consistently under 4% of the student population over the last three years.

School and Student Performance Data

CAASPP Results
English Language Arts/Literacy (All Students)

The Smarter Balanced Summative Assessments for ELA and mathematics are an annual measure of what students know and can do using the Common Core State Standards for English language arts/literacy and mathematics.

The purpose of the Smarter Balanced Summative Assessments is to assess student knowledge and skills for English language arts/literacy (ELA) and mathematics, as well as how much students have improved since the previous year. These measures help identify and address gaps in knowledge or skills early so students get the support they need for success in higher grades and for college and career readiness.

All students in grades three through eight and grade eleven take the Smarter Balanced Summative Assessments unless a student's active individualized education program (IEP) designates the California Alternate Assessments.

Visit the California Department of Education's Smarter Balanced Assessment System web page for more information.

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	22	25	34	20	24	34	20	24	34	90.9	96	100
Grade 4	30	23	25	30	19	22	30	19	22	100.0	82.6	88
Grade 5	30	29	23	30	28	21	30	28	21	100.0	96.6	91.3
Grade 6	15	29	30	15	28	28	15	28	28	100.0	96.6	93.3
All Grades	97	106	112	95	99	105	95	99	105	97.9	93.4	93.8

The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	2406.	2410.	2406.	15.00	12.50	17.65	20.00	37.50	26.47	35.00	16.67	20.59	30.00	33.33	35.29
Grade 4	2437.	2430.	2464.	6.67	0.00	22.73	23.33	31.58	36.36	33.33	21.05	13.64	36.67	47.37	27.27
Grade 5	2452.	2444.	2477.	6.67	7.14	14.29	13.33	17.86	23.81	36.67	21.43	38.10	43.33	53.57	23.81
Grade 6	2520.	2466.	2479.	0.00	0.00	10.71	33.33	17.86	17.86	60.00	42.86	25.00	6.67	39.29	46.43
All Grades	N/A	N/A	N/A	7.37	5.05	16.19	21.05	25.25	25.71	38.95	26.26	23.81	32.63	43.43	34.29

Reading Demonstrating understanding of literary and non-fictional texts									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	2.94	*	*	76.47	*	*	20.59
Grade 4	13.33	*	*	63.33	*	*	23.33	*	*
Grade 5	13.33	*	*	70.00	*	*	16.67	*	*
Grade 6	*	*	*	*	*	*	*	*	*
All Grades	13.68	14.14	13.33	67.37	60.61	63.81	18.95	25.25	22.86

Writing Producing clear and purposeful writing									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	8.82	*	*	61.76	*	*	29.41
Grade 4	6.67	*	*	56.67	*	*	36.67	*	*
Grade 5	6.67	*	*	50.00	*	*	43.33	*	*
Grade 6	*	*	*	*	*	*	*	*	*
All Grades	7.37	2.02	8.57	53.68	51.52	57.14	38.95	46.46	34.29

Listening Demonstrating effective communication skills									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	8.82	*	*	67.65	*	*	23.53
Grade 4	10.00	*	*	70.00	*	*	20.00	*	*
Grade 5	13.33	*	*	66.67	*	*	20.00	*	*
Grade 6	*	*	*	*	*	*	*	*	*
All Grades	9.47	7.07	9.52	76.84	72.73	73.33	13.68	20.20	17.14

Research/Inquiry Investigating, analyzing, and presenting information									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	2.94	*	*	73.53	*	*	23.53
Grade 4	13.33	*	*	73.33	*	*	13.33	*	*
Grade 5	0.00	*	*	80.00	*	*	20.00	*	*
Grade 6	*	*	*	*	*	*	*	*	*
All Grades	9.47	7.07	9.52	76.84	75.76	68.57	13.68	17.17	21.90

Conclusions based on this data:

1. 30.3% of all students in grades 3-6 met or exceeded the standard in ELA/Literacy CAASPP test in the 2023/2024 school year.
2. The highest performance level is Research/Inquiry, with 17.17% of students not meeting the standard.

3. The lowest performance level is Writing, with 46.46% of students not meeting the standard.

School and Student Performance Data

CAASPP Results
Mathematics (All Students)

The Smarter Balanced Summative Assessments for ELA and mathematics are an annual measure of what students know and can do using the Common Core State Standards for English language arts/literacy and mathematics.

The purpose of the Smarter Balanced Summative Assessments is to assess student knowledge and skills for English language arts/literacy (ELA) and mathematics, as well as how much students have improved since the previous year. These measures help identify and address gaps in knowledge or skills early so students get the support they need for success in higher grades and for college and career readiness.

All students in grades three through eight and grade eleven take the Smarter Balanced Summative Assessments unless a student's active individualized education program (IEP) designates the California Alternate Assessments.

Visit the California Department of Education's Smarter Balanced Assessment System web page for more information.

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	22	25	34	20	24	34	20	24	34	90.9	96	100
Grade 4	30	23	25	30	20	22	30	20	22	100.0	87	88
Grade 5	30	29	23	29	28	21	29	28	21	96.7	96.6	91.3
Grade 6	15	29	30	15	28	28	15	27	28	100.0	96.6	93.3
All Grades	97	106	112	94	100	105	94	99	105	96.9	94.3	93.8

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	2427.	2437.	2415.	10.00	16.67	8.82	30.00	33.33	23.53	40.00	33.33	41.18	20.00	16.67	26.47
Grade 4	2467.	2474.	2488.	3.33	10.00	18.18	50.00	35.00	31.82	26.67	40.00	36.36	20.00	15.00	13.64
Grade 5	2468.	2466.	2478.	6.90	3.57	9.52	13.79	25.00	14.29	41.38	21.43	33.33	37.93	50.00	42.86
Grade 6	2542.	2476.	2484.	26.67	3.70	3.57	20.00	14.81	17.86	40.00	33.33	39.29	13.33	48.15	39.29
Grade 11															
All Grades	N/A	N/A	N/A	9.57	8.08	9.52	29.79	26.26	21.90	36.17	31.31	38.10	24.47	34.34	30.48

Concepts & Procedures Applying mathematical concepts and procedures									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	23.53	*	*	47.06	*	*	29.41
Grade 4	13.33	*	*	70.00	*	*	16.67	*	*
Grade 5	*	*	*	*	*	*	*	*	*
Grade 6	*	*	*	*	*	*	*	*	*
Grade 11									
All Grades	17.02	10.10	20.00	57.45	57.58	50.48	25.53	32.32	29.52

Problem Solving & Modeling/Data Analysis Using appropriate tools and strategies to solve real world and mathematical problems									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	14.71	*	*	55.88	*	*	29.41
Grade 4	6.67	*	*	70.00	*	*	23.33	*	*
Grade 5	*	*	*	*	*	*	*	*	*
Grade 6	*	*	*	*	*	*	*	*	*
All Grades	12.77	9.09	8.57	62.77	58.59	57.14	24.47	32.32	34.29

Communicating Reasoning Demonstrating ability to support mathematical conclusions									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	8.82	*	*	64.71	*	*	26.47
Grade 4	10.00	*	*	70.00	*	*	20.00	*	*
Grade 5	*	*	*	*	*	*	*	*	*
Grade 6	*	*	*	*	*	*	*	*	*
All Grades	11.70	11.11	4.76	70.21	61.62	75.24	18.09	27.27	20.00

Conclusions based on this data:

1. 34.34% of students in grades 3-6 met or exceeded the Mathematics CAASPP test standard in the 2023/2024 school year.
2. The highest performance level is Communicating and Reasoning, with 27.27% of students not meeting the standard.
3. The lowest performance levels are Concepts & Procedures and Problem Solving & Modeling/Data Analysis. In both areas, 32.32% of students do not meet the standard.

School and Student Performance Data

The English Language Proficiency Assessments for California (ELPAC) system is used to determine and monitor the progress of the English language proficiency for students whose primary language is not English. The ELPAC is aligned with the 2012 California English Language Development Standards and assesses four domains: listening, speaking, reading, and writing.

Visit the California Department of Education's English Language Proficiency Assessments for California (ELPAC) web page or the ELPAC.org website for more information about the ELPAC.

ELPAC Results

ELPAC Summative Assessment Data Number of Students and Mean Scale Scores for All Students												
Grade Level	Overall			Oral Language			Written Language			Number of Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
K	*	*	*	*	*	*	*	*	*	*	*	*
2		*	*		*	*		*	*		*	*
3	*		*	*		*	*		*	*		*
4	*	*		*	*		*	*		*	*	
5		*	*		*	*		*	*		*	*
6	*		*	*		*	*		*	*		*
All Grades										6	7	8

Overall Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
K	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
2		*	*		*	*		*	*		*	*		*	*
3	*		*	*		*	*		*	*		*	*		*
4	*	*		*	*		*	*		*	*		*	*	
5		*	*		*	*		*	*		*	*		*	*
6	*		*	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Oral Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
K	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
2		*	*		*	*		*	*		*	*		*	*
3	*		*	*		*	*		*	*		*	*		*
4	*	*		*	*		*	*		*	*		*	*	
5		*	*		*	*		*	*		*	*		*	*
6	*		*	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Written Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
K	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
2	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
3	*		*	*		*	*		*	*		*	*		*
4	*	*		*	*		*	*		*	*		*	*	
5	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
6	*		*	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Listening Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
K	*	*	*	*	*	*	*	*	*	*	*	*
2		*	*		*	*		*	*		*	*
3	*		*	*		*	*		*	*		*
4	*	*		*	*		*	*		*	*	
5		*	*		*	*		*	*		*	*
6	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*

Speaking Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
K	*	*	*	*	*	*	*	*	*	*	*	*
2		*	*		*	*		*	*		*	*
3	*		*	*		*	*		*	*		*
4	*	*		*	*		*	*		*	*	
5		*	*		*	*		*	*		*	*
6	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*

Reading Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
K	*	*	*	*	*	*	*	*	*	*	*	*
2		*	*		*	*		*	*		*	*
3	*		*	*		*	*		*	*		*
4	*	*		*	*		*	*		*	*	
5		*	*		*	*		*	*		*	*
6	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*

Writing Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
K	*	*	*	*	*	*	*	*	*	*	*	*
2		*	*		*	*		*	*		*	*
3	*		*	*		*	*		*	*		*
4	*	*		*	*		*	*		*	*	
5		*	*		*	*		*	*		*	*
6	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*

Conclusions based on this data:

1. Students whose primary language is not English make up a very small percentage of the student population.
2. Due to the number of EL students being less than 11, data is not displayed for privacy.

School and Student Performance Data

Student Population

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

This section provides information about the school's student population.

2024-25 Student Population			
Total Enrollment	**Socioeconomically Disadvantaged**	**English Learners**	**Foster Youth**
199	**35.2%**	**3%**	**0.5%**
Total Number of Students enrolled in Loyalton Elementary School.	Students who are eligible for free or reduced priced meals; or have parents/guardians who did not receive a high school diploma.	Students who are learning to communicate effectively in English, typically requiring instruction in both the English Language and in their academic courses.	Students whose well being is the responsibility of a court.

2024-25 Enrollment for All Students/Student Group		
Student Group	**Total**	**Percentage**
English Learners	6	3%
Foster Youth	1	0.5%
Homeless	29	14.6%
Socioeconomically Disadvantaged	70	35.2%
Students with Disabilities	35	17.6%

Enrollment by Race/Ethnicity		
Student Group	**Total**	**Percentage**
African American	0	0.0%
American Indian	2	1%
Asian	0	0.0%
Filipino	0	0.0%
Hispanic	33	16.6%
Two or More Races	15	7.5%
Pacific Islander	3	1.5%
White	144	72.4%

Conclusions based on this data:

1. The largest student subgroup, at 45.4%, is Socioeconomically Disadvantaged; these students are eligible for free or reduced-priced meals or have parents or guardians who did not receive a high school diploma.

2. The second largest student subgroup, at 16.5%, is Students With Disabilities; these students have IEPs.

School and Student Performance Data

Overall Performance

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

2025 Fall Dashboard Overall Performance for All Students

Academic Performance	Academic Engagement	Conditions & Climate
English Language Arts Yellow	**Chronic Absenteeism** Yellow	**Suspension Rate** Orange
Mathematics Yellow		
English Learner Progress No Performance Color		

Conclusions based on this data:

1. LES qualified for Additional Targeted Support and Improvement (ATSI) in the dashboard indicator of Chronic Absenteeism.

School and Student Performance Data

Academic Performance
English Language Arts

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard English Language Arts Equity Report				
Red	Orange	Yellow	Green	Blue
0	0	2	0	0

This section provides a view of how well students are meeting grade-level standards on the English Language Arts assessment. This measure is based on student performance on either the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard English Language Arts Performance for All Students/Student Group		
All Students	**English Learners**	**Long-Term English Learners**
 Yellow	 No Performance Color	 No Performance Color
29.2 points below standard	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Increased 15.9 points	4 Students	2 Students
104 Students		
Foster Youth	**Homeless**	**Socioeconomically Disadvantaged**
 No Performance Color	 No Performance Color	 Yellow
Fewer than 11 students - No Data for Privacy	87.4 points below standard	56.4 points below standard
1 Student	Increased 34.5 points	Increased 27.7 points
	16 Students	44 Students

Students with Disabilities	African American	American Indian
 No Performance Color	 No Performance Color	 No Performance Color
88 points below standard	0 Students	Fewer than 11 students - No Data for Privacy
Increased 13 points		2 Students
26 Students		

Asian	Filipino	Hispanic
 No Performance Color	 No Performance Color	 No Performance Color
0 Students	0 Students	82.4 points below standard
		Declined 24.8 points
		17 Students

Two or More Races	Pacific Islander	White
 No Performance Color	 No Performance Color	 Yellow
Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy	19.5 points below standard
10 Students	1 Student	Increased 23.5 points
		72 Students

Conclusions based on this data:

1. All students, including each subgroup, experienced a decline in ELA performance in 2024.
2. Although there is no performance color for the Hispanic student subgroup (due to fewer than 30 students), this subgroup saw the most significant decline, dropping by 41.7 points.
3. The subgroup of White students experienced the smallest decline, at 3.7 points.

School and Student Performance Data

Academic Performance
Mathematics

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Mathematics Equity Report				
Red	Orange	Yellow	Green	Blue
0	0	2	0	0

This section provides a view of how well students are meeting grade-level standards on the Mathematics assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard Mathematics Performance for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 Yellow	 No Performance Color	 No Performance Color
34.8 points below standard	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Increased 5.6 points	4 Students	2 Students
104 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 Yellow
Fewer than 11 students - No Data for Privacy	94.1 points below standard	55 points below standard
1 Student	Increased 11.7 points	Increased 17.2 points
	16 Students	44 Students

Students with Disabilities	African American	American Indian
No Performance Color	No Performance Color	No Performance Color
96.3 points below standard	0 Students	Fewer than 11 students - No Data for Privacy
Declined 19.9 points		2 Students
26 Students		

Asian	Filipino	Hispanic
No Performance Color	No Performance Color	No Performance Color
0 Students	0 Students	56.1 points below standard
		Declined 17.7 points
		17 Students

Two or More Races	Pacific Islander	White
No Performance Color	No Performance Color	Yellow
Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy	30 points below standard
10 Students	1 Student	Increased 11.3 points
		72 Students

Conclusions based on this data:

1. All students, including each subgroup, experienced a decline in Mathematics performance in 2024.
2. The Socioeconomically Disadvantaged student subgroup experienced the largest decline, with a drop of 35.1 points.
3. The subgroup of White students experienced the smallest decline in points at 11.1.

School and Student Performance Data

Academic Performance
Science

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Science Equity Report				
Red	Orange	Yellow	Green	Blue
0	0	0	0	0

This section provides a view of how well students are meeting grade-level standards on the Science assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard Science Performance for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 No Performance Color	 No Performance Color	 No Performance Color
51.3 science points	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Maintained -0.5 points	2 Students	1 Student
20 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 No Performance Color
0 Students	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
	3 Students	6 Students

Students with Disabilities	African American	American Indian
 No Performance Color Fewer than 11 students - No Data for Privacy 8 Students	 No Performance Color 0 Students	 No Performance Color 0 Students

Asian	Filipino	Hispanic
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 5 Students

Two or More Races	Pacific Islander	White
 No Performance Color Fewer than 11 students - No Data for Privacy 2 Students	 No Performance Color 0 Students	 No Performance Color 54 science points Increased 3.6 points 14 Students

Conclusions based on this data:

1.

School and Student Performance Data

Academic Performance
English Learner Progress

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

This section provides a view of the percentage of current EL students making progress towards English language proficiency or maintaining the highest level.

2025 Fall Dashboard English Learner Progress Indicator	
English Learner Progress	**Long-Term English Learner Progress**
	
No Performance Color	No Performance Color
making progress.	making progress.
Number Students: 4 Students	Number Students: 2 Students

This section provides a view of the percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.

2025 Fall Dashboard Student English Language Acquisition Results			
Decreased One ELPI Level	**Maintained ELPI Level 1, 2L, 2H, 3L, or 3H**	**Maintained ELPI Level 4**	**Progressed At Least One ELPI Level**

Conclusions based on this data:

1. There are less than 11 EL students, so no performance color is reported to protect student privacy.

School and Student Performance Data

Academic Performance
College/Career Report

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

This section provided information on the percentage of high school graduates who are placed in the "Prepared" level on the College/Career Indicator.

Very Low	Low	Medium	High	Very High
Lowest Performance				Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard College/Career Equity Report				
Red	Orange	Yellow	Green	Blue

Explore information on the percentage of high school graduates who are placed in the "Prepared" level on the College/Career Indicator.

2025 Fall Dashboard College/Career Performance for All Students/Student Group		
All Students	English Learners	Long-Term English Learners
Foster Youth	Homeless	Socioeconomically Disadvantaged
Students with Disabilities	African American	American Indian
Asian	Filipino	Hispanic
Two or More Races	Pacific Islander	White

Conclusions based on this data:

1. N/A

School and Student Performance Data

Academic Engagement
Chronic Absenteeism

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Chronic Absenteeism Equity Report				
Red	Orange	Yellow	Green	Blue

This section provides information about the percentage of students in kindergarten through grade 8 who are absent 10 percent or more of the instructional days they were enrolled.

2025 Fall Dashboard Chronic Absenteeism Performance for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 Yellow	 No Performance Color	 No Performance Color
13.2% Chronically Absent	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Declined 13.3	8 Students	2 Students
190 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 Orange
Fewer than 11 students - No Data for Privacy	22.2% Chronically Absent	20.3% Chronically Absent
1 Student	Declined 19	Declined 12.7
	27 Students	74 Students

Students with Disabilities	African American	American Indian
 Orange	 No Performance Color	 No Performance Color
26.3% Chronically Absent	0 Students	Fewer than 11 students - No Data for Privacy
Declined 10.5		2 Students
38 Students		

Asian	Filipino	Hispanic
 No Performance Color	 No Performance Color	 Green
0 Students	0 Students	10% Chronically Absent
		Declined 10.6
		30 Students

Two or More Races	Pacific Islander	White
 No Performance Color	 No Performance Color	 Yellow
23.5% Chronically Absent	Fewer than 11 students - No Data for Privacy	13% Chronically Absent
Declined 16.5	3 Students	Declined 13.7
17 Students		138 Students

Conclusions based on this data:

1. LES qualified for Additional Targeted Support and Improvement (ATSI) in the Chronic Absenteeism dashboard indicator because all indicators were red, except for one that was orange.
2. Although there is no performance color for the subgroup of Homeless due to having fewer than 30 students, it exhibits the highest percentage of chronic absenteeism at 41.2%.
3. Although there is no performance color for the Hispanic student subgroup because they have fewer than 30 students, they still have the lowest percentage of chronic absenteeism at 20.6%.

School and Student Performance Data

Academic Engagement
Graduation Rate

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

Red	Orange	Yellow	Green	Blue
Lowest Performance				Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Graduation Rate Equity Report				
Red	Orange	Yellow	Green	Blue

This section provides information about students completing high school, which includes students who receive a standard high school diploma.

2025 Fall Dashboard Graduation Rate for All Students/Student Group		
All Students	English Learners	Long-Term English Learners
Foster Youth	Homeless	Socioeconomically Disadvantaged
Students with Disabilities	African American	American Indian
Asian	Filipino	Hispanic
Two or More Races	Pacific Islander	White

Conclusions based on this data:

1. N/A

School and Student Performance Data

Conditions & Climate
Suspension Rate

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Suspension Rate Equity Report

Red	Orange	Yellow	Green	Blue
3	0	0	1	0

This section provides information about the percentage of students in kindergarten through grade 12 who have been suspended at least once in a given school year. Students who are suspended multiple times are only counted once.

2025 Fall Dashboard Suspension Rate for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 Orange	 No Performance Color	 No Performance Color
3.2% suspended at least one day	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Increased 1.2%	8 Students	2 Students
190 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 Red
Fewer than 11 students - No Data for Privacy	18.5% suspended at least one day	6.8% suspended at least one day
1 Student	Increased 0.9%	Increased 3.6%
	27 Students	74 Students

Students with Disabilities	African American	American Indian
 Red	 No Performance Color	 No Performance Color
7.9% suspended at least one day	0 Students	Fewer than 11 students - No Data for Privacy
Increased 2.6%		2 Students
38 Students		

Asian	Filipino	Hispanic
 No Performance Color	 No Performance Color	 Red
0 Students	0 Students	6.7% suspended at least one day
		Increased 3.7%
		30 Students

Two or More Races	Pacific Islander	White
 No Performance Color	 No Performance Color	 Green
17.6% suspended at least one day	Fewer than 11 students - No Data for Privacy	0.7% suspended at least one day
Increased 17.6%	3 Students	Declined 1.3%
17 Students		138 Students

Conclusions based on this data:

1. Suspensions increased in all student sub-groups.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 1

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Increase Student Achievement

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

LCAP Goal #1: 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.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

A review of preliminary CAASPP data from Spring 2025 highlights the need to increase the percentage of students meeting or exceeding standards in ELA and Math. The data indicate that 41.90% of all students meet or exceed the standard in ELA, while 31.42% do so in Math. Additionally, there is a clear need to increase the number of students meeting or exceeding the ELA Writing Standard, as currently, 37.14% are below standard. There is also a need to improve student performance in Mathematical Concepts and Procedures, as 34.29% of students are performing below standard.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
ELA CAASPP Scores	Preliminary 2026 Data 41.46% of all students met or exceeded the standard 30.49% of all students scored below standard in the Writing and Research composite area.	Increase the percentage of students meeting or exceeding standards by 5% (from 41.46% to 46.46%). Decrease the percentage of students not meeting the writing standard by 5% (from 30.49% to 25.49%).
Math CAASPP Scores	Preliminary 2026 Data 45.13% of all students met or exceeded the standard. 26.83% of all students do not meet the standard in Concepts and Procedures 34.29% of all students do not meet the standard in Mathematical Practices	Increase the percentage of students meeting or exceeding the standard by 5% (from 31.42% to 36.42%). Decrease the percentage of students not meeting the standard in Concepts and Procedures by 5% (from 29.52% to 24.52%). Decrease the percentage of students not meeting the standard in Mathematical Practices by 5% (from 34.29% to 29.29%)

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
1.1	Merge Title 1 funds with Loyalton Middle School, Loyalton High School, and Downieville to fund an intervention teacher for students.	All Students	39,284.00 Title I 3000-3999: Employee Benefits
1.2	Provide students with opportunities to participate in after-school tutoring programs.	All Students	
1.3	Provide students with opportunities to receive homework instruction and academic support.	All Students	
1.4	Teachers in grades 3-6 administer Interim CAASPP assessments to students.	Students in 3rd - 6th grades	
1.5	Provide professional development for educators in literacy and mathematics, with an emphasis on instructional strategies that enhance collective efficacy.	All Students	
1.6	During monthly MTSS meetings, provide teachers with opportunities to analyze benchmark and interim assessment data to inform and guide their instructional practices	All Students	None Specified None Specified
1.7	Provide substitute coverage for teachers who wish to visit other schools to observe and learn from exemplary instructional practices	All Students	1,000.00 LCFF - Supplemental 0001-0999: Unrestricted: Locally Defined
1.8	Provide substitute coverage to allow teachers to participate in vertical Professional Learning Community (PLC) days focused on analyzing student achievement data, aligning instruction and expectations to grade-level standards, and developing a coherent progression of skills across grade levels. For TK–1 teachers, provide dedicated assessment days to administer, analyze, and use student assessment data to identify learning needs and inform targeted instruction. These opportunities will strengthen collaboration, promote consistent standards-aligned instruction, and support teachers in using data to make instructional decisions that improve student outcomes.	All Students	1,500.00 LCFF - Supplemental 0001-0999: Unrestricted: Locally Defined
1.9	Continue implementing the Walk to Learn (WTL) initiative using differentiated, vertically aligned instruction organized into grade-level bands to address students' identified learning needs. The Grades 1–2 band will continue to focus on reading, providing targeted instruction based on student readiness and identified skill needs. The Grades 3–5 band will focus on mathematics, providing targeted support aligned to grade-level standards and students' identified areas for growth. This grade-band approach promotes collaboration among teachers, provides students with instruction matched to their learning needs, and supports continuity and progression of skills across grade levels.	1st-5th grade students	

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
1.10	Implement the newly adopted Clear Math curriculum across TK-5 grade levels to strengthen standards-aligned mathematics instruction and improve student achievement. The district will support effective implementation by funding professional development provided by Clear Math and utilizing grant funds to support a Math/Science Teacher on Special Assignment (TOSA), who will provide ongoing coaching, collaboration, and instructional support to teachers throughout the 2026–2027 school year. Professional learning and coaching will focus on developing teachers' understanding and effective use of the Clear Math curriculum, strengthening instructional practices, supporting differentiation based on student needs, and increasing opportunities for students to develop conceptual understanding, procedural fluency, mathematical reasoning, and mathematical discourse.	TK-5th grade students	
1.11	Funds will be used to purchase materials and miscellaneous supplies that support student engagement, recognition, and schoolwide literacy activities. Items may include incentives, rewards, and small recognition materials that reinforce positive academic behaviors such as participation, effort, and engagement in learning. These resources will support literacy-focused events and initiatives, such as Read Across LES Week, designed to increase student motivation, strengthen school connectedness, and encourage participation in reading activities. By promoting engagement and recognizing student effort, these activities help address barriers to participation and support increased motivation and academic success for unduplicated pupils, while benefiting all students.	All Students	357.00 LCFF - Supplemental 0001-0999: Unrestricted: Locally Defined
1.12	Purchase and implement Mystery Science and Mystery Writing as supplemental instructional resources to enhance core instruction and support improved student achievement. These resources will provide additional opportunities alongside the district-adopted curriculum for students to develop content knowledge, literacy skills, writing, critical thinking, and evidence-based reasoning through engaging, standards-aligned learning experiences. Teachers will use the supplemental curricula to reinforce grade-level standards, provide additional opportunities for practice and application, and address identified student learning needs. Implementation will be aligned with student achievement data and school instructional priorities.	All students	999.00 LCFF - Supplemental 0001-0999: Unrestricted: Locally Defined

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Strategies implemented during the 2025–2026 school year were implemented with fidelity and contributed to significant progress toward Goal 1: Increase Student Achievement. The goal was to increase the percentage of students meeting or exceeding standards on the Math CAASPP by 5%. Student performance increased from 31.4% to 45.13%, a 13.7-percentage-point increase that exceeded the established goal. Additional growth was demonstrated in the Concepts and Procedures composite area, with the percentage of students performing below standard decreasing by 7.46 percentage points, meeting the established goal for this area. Growth was also demonstrated in the Mathematical Practices composite area, with the percentage of students performing below standard decreasing by 3.8 percentage points, also meeting the established goal for this area.
For the 2026–2027 SPSA, the school will build on this progress by continuing to focus on increasing overall Math CAASPP achievement and improving student performance in the Concepts and Procedures and Mathematical Practices composite areas. With the adoption of the Clear Math curriculum for the 2026–2027 school year, a key focus will be providing teachers with ongoing professional learning, collaboration, and instructional support to deepen their understanding and effective implementation of the curriculum. This work will emphasize consistent use of the curriculum, standards-aligned instruction, and instructional practices that support students in developing conceptual understanding, procedural fluency, and mathematical reasoning.

In ELA, the overall percentage of students meeting or exceeding standards remained relatively stable at 41.46%. While overall achievement remained consistent, the school demonstrated progress in the Writing and Research composite area. The percentage of students performing below standard decreased from 37.14% to 34.15%, representing a 2.99-percentage-point decrease. For the 2026–2027 SPSA, the school will build on this progress by increasing overall ELA achievement and continuing to improve student performance in the Writing and Research composite. Instructional efforts will emphasize opportunities for students to engage with complex texts, participate in purposeful student discourse, develop and defend evidence-based responses, strengthen writing skills, and apply research, communication, and collaborative reasoning skills across content areas.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

There are no major differences.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

As a result of the analysis, evidence-based strategies will be added to Goal 1: Increase Student Achievement in the 2026–2027 SPSA.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 2

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Decrease Chronic Absenteeism by 3%

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

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

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Progress was made in reducing chronic absenteeism during the 2025–2026 school year. During the 2026–2027 school year, Loyalton Elementary School will continue to implement strategies to reduce chronic absenteeism among all students, with targeted efforts to support students in the Socioeconomically Disadvantaged and Students with Disabilities student groups.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Chronic Absenteeism Data	All Students: 11.56% chronically absent Non SED/SWD studnets: 5.68% chronically absent Socioeconomically Disadvantaged (SED): 17.46% (55% of chronically absent students are in the SED subgroup) Students With DIsabilities (SWD): 18.18% (20% of chronically absent students are in the SWD subgroup)	Reduce chronic absenteeism rates for all students to 8.56% Reduce chronic absenteeism rates for the Socioeconomically Disadvantaged Student Subgroup to 14% Reduce chronic absenteeism rates for the Students With Disabilities student subgroup to 15%

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
2.1	Utilize Attendance Incentive Funds to recognize and reward students with regular school attendance on a weekly, monthly, trimester, and end-of-year basis.	All Students	3,318.00 Attendance Incentive Funds 1000-1999: Certificated Personnel Salaries

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
2.2	Continue promoting awareness and utilization of Short-Term Independent Study Plans (ISP) for absences of up to 15 days.	All Students	None Specified None Specified
2.3	Collaborate with the SARB to provide targeted support to students and families, improving school attendance.	All Students	
2.4	Emphasize the importance of regular and consistent school attendance during IEP meetings and discussions with families, highlighting the direct connection between consistent attendance, access to instruction and services, academic progress, social-emotional development, and progress toward individualized IEP goals. Teams will review attendance as appropriate and collaborate with families to identify and address barriers to attendance that may affect student achievement and progress.	Students With Disabilities Subgroup	
2.5	Collaborate with the SPJUSD McKinney-Vento Liaison to provide targeted support for students in the Socioeconomically Disadvantaged subgroup, with the goal of improving their regular school attendance.	Socioeconomic Disadvantaged Subgroup	None Specified 0000: Unrestricted
2.6	Utilize the ParentSquare communication platform and the LES Facebook page to provide intentional and consistent communication with families through text messages, email, and phone calls. Weekly Grizzly Cub News will provide families with timely information regarding school events, calendar changes, and the district's five weeks of scheduled vacation throughout the school year. This communication will encourage families to plan vacations and appointments during scheduled school breaks whenever possible, helping to reduce avoidable absences and increase consistent student attendance.	All Students	

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Strategies 2.1 through 2.5 were implemented with fidelity and contributed to reducing overall chronic absenteeism. The rate of chronic absenteeism decreased from 13.5% during the 2024–2025 school year to 11.56% during the 2025–2026 school year.

The goal of reducing chronic absenteeism among the Students with Disabilities (SWD) student group was also achieved. Chronic absenteeism among SWD students decreased from 32% in 2024–2025 to 18.18% in 2025–2026, representing a 13.82 percentage-point decrease.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

There are no major differences.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

Goal 2: The target of reducing chronic absenteeism by 3% was nearly met. LES will continue implementing targeted strategies to reduce chronic absenteeism among all students, with an emphasis on providing additional support to the Socioeconomically Disadvantaged (SED) and Students with Disabilities (SWD) student groups. These efforts will focus on identifying barriers to attendance, strengthening student and family engagement, and providing targeted interventions to promote consistent school attendance.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 3

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Increase Arts and Music Opportunities for all Students

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

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

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Offer music and arts opportunities for all students.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Opportunities for students to engage in music and band classes.	Music once a week for TK-3rd grade students, and band once a week for 4th and 5th grade students.	Continue providing funding for a full-time music and band teacher for TK-5th grade students.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
3.1	Combine Prop 28 funds with Loyalton Middle School and Loyalton High School to fund a music teacher position.	All Students	27,006.00 Prop 28
3.2	Provide students with opportunities to attend and engage in live theatrical performances, such as plays and musicals, with a focus on increasing access and participation for unduplicated students (English Learners, socioeconomically disadvantaged students, and foster youth). These experiences will support cultural enrichment, student engagement, and exposure to the arts as part of a well-rounded educational program.	All Students	1,928.00 LCFF 5000-5999: Services And Other Operating Expenditures
3.3	Funds will be used to purchase materials, supplies, and resources that expand access to visual and performing arts experiences, with an emphasis on increasing participation and engagement. These resources will support creative expression, culturally responsive learning opportunities, and	All Students	1,928.00 LCFF - Supplemental 5000-5999: Services And Other Operating Expenditures

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
	enrichment activities designed to remove barriers to access and enhance the overall educational program for all students.		

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

The strategy implemented was effective in achieving Goal 3: Enhancing Arts and Music opportunities for all students

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

There are no major differences.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

With the allocation of additional LCFF funds dedicated to the arts, further strategies will be implemented to increase student access to a variety of art experiences.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 4

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
4.1		All	

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 5

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

Budget Summary

Complete the Budget Summary Table below. Schools may include additional information, and adjust the table as needed. The Budget Summary is required for schools funded through the Consolidated Application (ConApp).

Budget Summary

DESCRIPTION	AMOUNT
Total Funds Provided to the School Through the Consolidated Application	$46,524
Total Funds Budgeted for Strategies to Meet the Goals in the SPSA	$77,320.00
Total Federal Funds Provided to the School from the LEA for CSI	$0

Other Federal, State, and Local Funds

List the additional Federal programs that the school includes in the schoolwide program. Adjust the table as needed.

Note: If the school is not operating a Title I schoolwide program, this section is not applicable and may be deleted.

Federal Programs	Allocation ($)
Title I	$39,284.00

Subtotal of additional federal funds included for this school: $39,284.00

List the State and local programs that the school is including in the schoolwide program. Duplicate the table as needed.

State or Local Programs	Allocation ($)
Attendance Incentive Funds	$3,318.00
LCFF	$1,928.00
LCFF - Supplemental	$5,784.00
Prop 28	$27,006.00

Subtotal of state or local funds included for this school: $38,036.00

Total of federal, state, and/or local funds for this school: $77,320.00

Budgeted Funds and Expenditures in this Plan

The tables below are provided to help the school track expenditures as they relate to funds budgeted to the school.

Funds Budgeted to the School by Funding Source

Funding Source	Amount	Balance

Expenditures by Funding Source

Funding Source	Amount
Attendance Incentive Funds	3,318.00
LCFF	1,928.00
LCFF - Supplemental	5,784.00
Prop 28	27,006.00
Title I	39,284.00

Expenditures by Budget Reference

Budget Reference	Amount
0001-0999: Unrestricted: Locally Defined	3,856.00
1000-1999: Certificated Personnel Salaries	3,318.00
3000-3999: Employee Benefits	39,284.00
5000-5999: Services And Other Operating Expenditures	3,856.00

Expenditures by Budget Reference and Funding Source

Budget Reference	Funding Source	Amount
1000-1999: Certificated Personnel Salaries	Attendance Incentive Funds	3,318.00
5000-5999: Services And Other Operating Expenditures	LCFF	1,928.00
0001-0999: Unrestricted: Locally Defined	LCFF - Supplemental	3,856.00
5000-5999: Services And Other Operating Expenditures	LCFF - Supplemental	1,928.00
	Prop 28	27,006.00
3000-3999: Employee Benefits	Title I	39,284.00

Expenditures by Goal

Goal Number	Total Expenditures

Goal 1	43,140.00
Goal 2	3,318.00
Goal 3	30,862.00

School Site Council Membership

California Education Code describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school. The current make-up of the SSC is as follows:

1 School Principal

1 Classroom Teachers

1 Other School Staff

3 Parent or Community Members

n/a Secondary Students

Name of Members	Role
Staci Armstrong	Principal
Annie Tipton	Classroom Teacher
Alex Nevarez	Other School Staff
Lauren Jones	Parent or Community Member
Beth Messerlian	Parent or Community Member
Cassie Potter	Parent or Community Member

At elementary schools, the school site council must be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel, and (b) parents of students attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must be, in addition, equal numbers of parents or other community members selected by parents, and students. Members must be selected by their peer group.

Recommendations and Assurances

The School Site Council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.

The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the School Plan for Student Achievement (SPSA) requiring board approval.

The SSC sought and considered all recommendations from the following groups or committees before adopting this plan:

Signature	Committee or Advisory Group Name
	Other: N/A

The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.

This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.

This SPSA was adopted by the SSC at a public meeting on 10/1/26.

Attested:

Principal, Staci Armstrong on 10/1/26

SSC Chairperson, Staci Armstrong on 10/1/26

School Year: **2026-27**

School Plan for Student Achievement (SPSA)

School Name	County-District-School (CDS) Code	Schoolsite Council (SSC) Approval Date	Local Board Approval Date
Loyalton Middle School	46701776089650	September 17, 2026	October 13, 2026

The School Plan for Student Achievement (SPSA) is a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement. SPSA development should be aligned with and inform the Local Control and Accountability Plan (LCAP) process.

This SPSA template consolidates all school-level planning efforts into one plan for programs funded through the Consolidated Application (ConApp), and for federal Additional Targeted Support and Improvement (ATSI), pursuant to California Education Code (EC) Section 64001 and the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA). This template is designed to meet schoolwide program planning requirements for both the SPSA and federal ATSI planning requirements.

California's ESSA State Plan supports the state's approach to improving student group performance through the utilization of federal resources. Schools use the SPSA to document their approach to maximizing the impact of federal investments in support of underserved students. The implementation of ESSA in California presents an opportunity for schools to innovate with their federally-funded programs and align them with the priority goals of the school and the local educational agency (LEA) that are being realized under the state's Local Control Funding Formula (LCFF).

The LCFF provides schools and LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The SPSA planning process supports continuous cycles of action, reflection, and improvement. Consistent with EC 64001(g)(1), the Schoolsite Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications to the plan that reflect changing needs and priorities, as applicable.

This plan is being used by Loyalton Middle School for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

- Schoolwide Program

This template is based on the December, 2023 CDE revision of the School Plan for Student Achievement. Some modifications have been made to inform the SPSA development process.

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Plan Description

Briefly describe your school's plan for effectively meeting ESSA's planning requirements in alignment with the Local Control and Accountability Plan (LCAP) and other federal, state, and local programs.

This plan is being used by Loyalton Middle School for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

2 Schoolwide Program

Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014 This is year 2.

Comprehensive Needs Assessment Components

Identify and describe any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

California School Dashboard (Dashboard) Indicators

Referring to the California School Dashboard (Dashboard), any state indicator for which overall performance was in the "Red" or "Orange" performance category.

Dashboard Data for public release will take place mid October. Once the dashboard is release the SPSA will be updated. Since LMS reopened in 202-2026, we will have only 1 year's worth of data, and we will not receive a color.

Referring to the California School Dashboard (Dashboard), any state indicator for which performance for any student group was two or more performance levels below the "all student" performance.

Dashboard Data for public release will take place mid October. Once the dashboard is released, the SPSA will be updated. Since LMS reopened in 202-2026, we will have only 1 year's worth of data, and we will not receive a color.

Other Needs

In addition to Dashboard data, other needs may be identified using locally collected data developed by the LEA to measure pupil outcomes.

Preliminary CAASPP data for English language-arts for last year's 6th, 7th and 8th graders shows that 5% of the 6th graders, 31.82% of the 7th graders, and 46.16% of the 8th graders met or exceeded standard. These scores reflect a decrease in each grade level. We have work to do to get up to the state average Preliminary CAASPP data for Math for last year's 6th, 7th, and 8th graders shows that 5% of the 6th graders, 18.18% of 7th graders, and 30.77% of 8th graders met or exceeded standard. As a result, we plan to increase overall student achievement in both ELA and Math by 5%.

School and Student Performance Data

Student Enrollment

This report displays the annual K-12 public school enrollment by student ethnicity and grade level for Loyalton Middle School. Annual enrollment consists of the number of students enrolled on Census Day (the first Wednesday in October). This information was submitted to the CDE as part of the annual Fall 1 data submission in the California Longitudinal Pupil Achievement Data System (CALPADS).

Enrollment By Student Group

Student Enrollment by Subgroup						
Student Group	Percent of Enrollment			Number of Students		
	23-24	24-25	25-26	23-24	24-25	25-26
	Total Enrollment					

Enrollment By Grade Level

Student Enrollment by Grade Level			
Grade	Number of Students		
	23-24	24-25	25-26

Conclusions based on this data:

1. Once the data is propagated, this will be updated.

School and Student Performance Data

English Learner (EL) Enrollment

This report displays the annual K-12 public school enrollment by English Language Acquisition Status (ELAS). This information was submitted to the CDE as part of the annual Fall 1 data submission in the California Longitudinal Pupil Achievement Data System (CALPADS).

English Learner (EL) Enrollment						
Student Group	Number of Students			Percent of Students		
	23-24	24-25	25-26	23-24	24-25	25-26

Conclusions based on this data:

1. N/A Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014 .
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

CAASPP Results
English Language Arts/Literacy (All Students)

The Smarter Balanced Summative Assessments for ELA and mathematics are an annual measure of what students know and can do using the Common Core State Standards for English language arts/literacy and mathematics.

The purpose of the Smarter Balanced Summative Assessments is to assess student knowledge and skills for English language arts/literacy (ELA) and mathematics, as well as how much students have improved since the previous year. These measures help identify and address gaps in knowledge or skills early so students get the support they need for success in higher grades and for college and career readiness.

All students in grades three through eight and grade eleven take the Smarter Balanced Summative Assessments unless a student's active individualized education program (IEP) designates the California Alternate Assessments.

Visit the California Department of Education's Smarter Balanced Assessment System web page for more information.

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	22	25	34	20	24	34	20	24	34	90.9	96	100
Grade 4	30	23	25	30	19	22	30	19	22	100.0	82.6	88
Grade 5	30	29	23	30	28	21	30	28	21	100.0	96.6	91.3
Grade 6	15	29	30	15	28	28	15	28	28	100.0	96.6	93.3
Grade 7	23	14	31	23	13	29	23	13	29	100.0	92.9	93.5
Grade 8	33	26	15	31	25	14	31	25	14	93.9	96.2	93.3
Grade 11	21	26	27	21	17	26	21	17	26	100.0	65.4	96.3
All Grades	77	66	73	75	55	69	75	55	69	97.4	83.3	94.5

The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	2406.	2410.	2406.	15.00	12.50	17.65	20.00	37.50	26.47	35.00	16.67	20.59	30.00	33.33	35.29
Grade 4	2437.	2430.	2464.	6.67	0.00	22.73	23.33	31.58	36.36	33.33	21.05	13.64	36.67	47.37	27.27
Grade 5	2452.	2444.	2477.	6.67	7.14	14.29	13.33	17.86	23.81	36.67	21.43	38.10	43.33	53.57	23.81
Grade 6	2520.	2466.	2479.	0.00	0.00	10.71	33.33	17.86	17.86	60.00	42.86	25.00	6.67	39.29	46.43
Grade 7	2509.	2553.	2522.	8.70	7.69	10.34	17.39	46.15	31.03	34.78	38.46	20.69	39.13	7.69	37.93
Grade 8	2538.	2524.	2565.	6.45	0.00	7.14	32.26	24.00	35.71	25.81	56.00	42.86	35.48	20.00	14.29
Grade 11	2599.	2582.	2603.	33.33	23.53	19.23	19.05	29.41	46.15	28.57	23.53	26.92	19.05	23.53	7.69
All Grades	N/A	N/A	N/A												

Reading Demonstrating understanding of literary and non-fictional texts									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	2.94	*	*	76.47	*	*	20.59
Grade 4	13.33	*	*	63.33	*	*	23.33	*	*
Grade 5	13.33	*	*	70.00	*	*	16.67	*	*
Grade 6	*	*	*	*	*	*	*	*	*
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	16.13	*	*	58.06	*	*	25.81	*	*
Grade 11	*	*	*	*	*	*	*	*	*

Writing Producing clear and purposeful writing									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	8.82	*	*	61.76	*	*	29.41
Grade 4	6.67	*	*	56.67	*	*	36.67	*	*
Grade 5	6.67	*	*	50.00	*	*	43.33	*	*
Grade 6	*	*	*	*	*	*	*	*	*
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	9.68	*	*	54.84	*	*	35.48	*	*
Grade 11	*	*	*	*	*	*	*	*	*

Listening Demonstrating effective communication skills									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	8.82	*	*	67.65	*	*	23.53
Grade 4	10.00	*	*	70.00	*	*	20.00	*	*
Grade 5	13.33	*	*	66.67	*	*	20.00	*	*
Grade 6	*	*	*	*	*	*	*	*	*
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	12.90	*	*	77.42	*	*	9.68	*	*
Grade 11	*	*	*	*	*	*	*	*	*

Research/Inquiry Investigating, analyzing, and presenting information									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	2.94	*	*	73.53	*	*	23.53
Grade 4	13.33	*	*	73.33	*	*	13.33	*	*
Grade 5	0.00	*	*	80.00	*	*	20.00	*	*
Grade 6	*	*	*	*	*	*	*	*	*
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	9.68	*	*	70.97	*	*	19.35	*	*
Grade 11	*	*	*	*	*	*	*	*	*

Conclusions based on this data:

1. Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

CAASPP Results
Mathematics (All Students)

The Smarter Balanced Summative Assessments for ELA and mathematics are an annual measure of what students know and can do using the Common Core State Standards for English language arts/literacy and mathematics.

The purpose of the Smarter Balanced Summative Assessments is to assess student knowledge and skills for English language arts/literacy (ELA) and mathematics, as well as how much students have improved since the previous year. These measures help identify and address gaps in knowledge or skills early so students get the support they need for success in higher grades and for college and career readiness.

All students in grades three through eight and grade eleven take the Smarter Balanced Summative Assessments unless a student's active individualized education program (IEP) designates the California Alternate Assessments.

Visit the California Department of Education's Smarter Balanced Assessment System web page for more information.

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	22	25	34	20	24	34	20	24	34	90.9	96	100
Grade 4	30	23	25	30	20	22	30	20	22	100.0	87	88
Grade 5	30	29	23	29	28	21	29	28	21	96.7	96.6	91.3
Grade 6	15	29	30	15	28	28	15	27	28	100.0	96.6	93.3
Grade 7	23	14	31	23	13	29	23	13	29	100.0	92.9	93.5
Grade 8	33	26	15	32	25	14	32	25	14	97.0	96.2	93.3
Grade 11	21	26	27	20	18	26	20	18	26	95.2	69.2	96.3

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	2427.	2437.	2415.	10.00	16.67	8.82	30.00	33.33	23.53	40.00	33.33	41.18	20.00	16.67	26.47
Grade 4	2467.	2474.	2488.	3.33	10.00	18.18	50.00	35.00	31.82	26.67	40.00	36.36	20.00	15.00	13.64
Grade 5	2468.	2466.	2478.	6.90	3.57	9.52	13.79	25.00	14.29	41.38	21.43	33.33	37.93	50.00	42.86
Grade 6	2542.	2476.	2484.	26.67	3.70	3.57	20.00	14.81	17.86	40.00	33.33	39.29	13.33	48.15	39.29
Grade 7	2522.	2543.	2504.	4.35	15.38	3.45	21.74	15.38	27.59	47.83	53.85	24.14	26.09	15.38	44.83
Grade 8	2544.	2546.	2576.	21.88	16.00	14.29	15.63	24.00	28.57	28.13	24.00	35.71	34.38	36.00	21.43
Grade 11	2601.	2561.	2591.	30.00	11.11	11.54	10.00	11.11	19.23	25.00	33.33	46.15	35.00	44.44	23.08
All Grades	N/A	N/A	N/A												

Concepts & Procedures Applying mathematical concepts and procedures									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	23.53	*	*	47.06	*	*	29.41
Grade 4	13.33	*	*	70.00	*	*	16.67	*	*
Grade 5	*	*	*	*	*	*	*	*	*
Grade 6	*	*	*	*	*	*	*	*	*
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	18.75	*	*	56.25	*	*	25.00	*	*
Grade 11	*	*	*	*	*	*	*	*	*
All Grades									

Problem Solving & Modeling/Data Analysis Using appropriate tools and strategies to solve real world and mathematical problems									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	14.71	*	*	55.88	*	*	29.41
Grade 4	6.67	*	*	70.00	*	*	23.33	*	*
Grade 5	*	*	*	*	*	*	*	*	*
Grade 6	*	*	*	*	*	*	*	*	*
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	18.75	*	*	43.75	*	*	37.50	*	*
Grade 11	*	*	*	*	*	*	*	*	*

Communicating Reasoning Demonstrating ability to support mathematical conclusions									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 3	*	*	8.82	*	*	64.71	*	*	26.47
Grade 4	10.00	*	*	70.00	*	*	20.00	*	*
Grade 5	*	*	*	*	*	*	*	*	*
Grade 6	*	*	*	*	*	*	*	*	*
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	18.75	*	*	62.50	*	*	18.75	*	*
Grade 11	*	*	*	*	*	*	*	*	*

Conclusions based on this data:

1. N/A Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014.
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

The English Language Proficiency Assessments for California (ELPAC) system is used to determine and monitor the progress of the English language proficiency for students whose primary language is not English. The ELPAC is aligned with the 2012 California English Language Development Standards and assesses four domains: listening, speaking, reading, and writing.

Visit the California Department of Education's English Language Proficiency Assessments for California (ELPAC) web page or the ELPAC.org website for more information about the ELPAC.

ELPAC Results

ELPAC Summative Assessment Data Number of Students and Mean Scale Scores for All Students												
Grade Level	Overall			Oral Language			Written Language			Number of Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25

Overall Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25

Oral Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25

Written Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25

Listening Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25

Speaking Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25

Reading Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25

Writing Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25

Conclusions based on this data:

1. N/A Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

Student Population

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

This section provides information about the school's student population.

2024-25 Student Population			
Total Enrollment	**Socioeconomically Disadvantaged**	**English Learners**	**Foster Youth**
Total Number of Students enrolled in Loyalton Middle School.	Students who are eligible for free or reduced priced meals; or have parents/guardians who did not receive a high school diploma.	Students who are learning to communicate effectively in English, typically requiring instruction in both the English Language and in their academic courses.	Students whose well being is the responsibility of a court.

2024-25 Enrollment for All Students/Student Group		
Student Group	**Total**	**Percentage**
English Learners		
Foster Youth		
Homeless		
Socioeconomically Disadvantaged		
Students with Disabilities		

Enrollment by Race/Ethnicity		
Student Group	**Total**	**Percentage**

Conclusions based on this data:

1. N/A Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014 .
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

Overall Performance

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

Red	Orange	Yellow	Green	Blue
Lowest Performance				Highest Performance

2025 Fall Dashboard Overall Performance for All Students

Academic Performance	Academic Engagement	Conditions & Climate

Conclusions based on this data:

1. N/A Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014.
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

Academic Performance
English Language Arts

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

Red	Orange	Yellow	Green	Blue
Lowest Performance				Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard English Language Arts Equity Report				
Red	Orange	Yellow	Green	Blue

This section provides a view of how well students are meeting grade-level standards on the English Language Arts assessment. This measure is based on student performance on either the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard English Language Arts Performance for All Students/Student Group		
All Students	English Learners	Long-Term English Learners
Foster Youth	Homeless	Socioeconomically Disadvantaged
Students with Disabilities	African American	American Indian
Asian	Filipino	Hispanic
Two or More Races	Pacific Islander	White

Conclusions based on this data:

1. N/A Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014.
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

Academic Performance
Mathematics

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

Red	Orange	Yellow	Green	Blue
Lowest Performance				Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Mathematics Equity Report				
Red	Orange	Yellow	Green	Blue

This section provides a view of how well students are meeting grade-level standards on the Mathematics assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard Mathematics Performance for All Students/Student Group		
All Students	English Learners	Long-Term English Learners
Foster Youth	Homeless	Socioeconomically Disadvantaged
Students with Disabilities	African American	American Indian
Asian	Filipino	Hispanic
Two or More Races	Pacific Islander	White

Conclusions based on this data:

1. N/A Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014 .
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

Academic Performance
Science

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

Red	Orange	Yellow	Green	Blue
Lowest Performance				Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Science Equity Report				
Red	Orange	Yellow	Green	Blue

This section provides a view of how well students are meeting grade-level standards on the Science assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard Science Performance for All Students/Student Group		
All Students	English Learners	Long-Term English Learners
Foster Youth	Homeless	Socioeconomically Disadvantaged
Students with Disabilities	African American	American Indian
Asian	Filipino	Hispanic
Two or More Races	Pacific Islander	White

Conclusions based on this data:

1.

School and Student Performance Data

Academic Performance
English Learner Progress

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

This section provides a view of the percentage of current EL students making progress towards English language proficiency or maintaining the highest level.

2025 Fall Dashboard English Learner Progress Indicator	
English Learner Progress	**Long-Term English Learner Progress**
making progress.	making progress.
Number Students:	Number Students:

This section provides a view of the percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.

2025 Fall Dashboard Student English Language Acquisition Results			
Decreased One ELPI Level	**Maintained ELPI Level 1, 2L, 2H, 3L, or 3H**	**Maintained ELPI Level 4**	**Progressed At Least One ELPI Level**

Conclusions based on this data:

1. N/A Loyalton Middle School reopened in the 2025-2026 school year after being closed since 2014.
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

School and Student Performance Data

Academic Engagement
Chronic Absenteeism

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

Red	Orange	Yellow	Green	Blue
Lowest Performance				Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Chronic Absenteeism Equity Report				
Red	Orange	Yellow	Green	Blue

This section provides information about the percentage of students in kindergarten through grade 8 who are absent 10 percent or more of the instructional days they were enrolled.

2025 Fall Dashboard Chronic Absenteeism Performance for All Students/Student Group		
All Students	English Learners	Long-Term English Learners
Foster Youth	Homeless	Socioeconomically Disadvantaged
Students with Disabilities	African American	American Indian
Asian	Filipino	Hispanic
Two or More Races	Pacific Islander	White

Conclusions based on this data:

1. N/A Loyalton Middle School did not exist until 2025-2026, therefore, there is no data comparison. When data is made public, this will be updated.

School and Student Performance Data

Conditions & Climate
Suspension Rate

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

Red	Orange	Yellow	Green	Blue
Lowest Performance				Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Suspension Rate Equity Report				
Red	Orange	Yellow	Green	Blue

This section provides information about the percentage of students in kindergarten through grade 12 who have been suspended at least once in a given school year. Students who are suspended multiple times are only counted once.

2025 Fall Dashboard Suspension Rate for All Students/Student Group		
All Students	English Learners	Long-Term English Learners
Foster Youth	Homeless	Socioeconomically Disadvantaged
Students with Disabilities	African American	American Indian
Asian	Filipino	Hispanic
Two or More Races	Pacific Islander	White

Conclusions based on this data:

1. N/A Loyalton Middle School did not exist, therefore, there is no data. Conclusions can't be drawn.
2. Once 2025-2026 data is uploaded, this SPSA will be updated.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 1

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Increase Student Achievement

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

LCAP 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 standards in order to close the achievement gaps.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

A preliminary review of the 2025-26 CAASSP results highlights the need to increase the percentage of students meeting or exceeding the standards in ELA and Math. The preliminary data indicates that 29.41%of all LMS students met or exceeded the ELA standards. The data indicates that 19.12% of all students have met or exceeded the math standards, There is a clear need to increase the number of students meeting or exceeding the ELA and Math standards, as currently, 71% have not met the ELA standards and 81% have not met the Math standards.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
ELA CAASSP Scores	Preliminary LMS data indicates that 29.41% of all students met or exceeded the ELA standards. This indicates that 70.59 %have not met the ELA standards.	Increase the percentage of students meeting or exceeding the standards by 5% (from 29.41% to 34.41%) therefore by decreasing the percentage of students not meeting the ELA standards.
Math CAASSP Scores	Preliminary LMS data indicates that 19.12% of all students have met or exceeded the math standards, This indicates that 80.88% have not met the Math standards.	Increase the percentage of students meeting or exceeding the standards by 5% (from 19.12% to 24.12%) therefore by decreasing the percentage of students not meeting the Math standards.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
1.1	Merge Title 1 Funds with Loyalton Elementary School, Loyalton High School, and Downieville to fund an intervention teacher for students.	All Students	18707 Title I
1.2	Teachers in grades 6-8 administer Interim CAASSP assessments to students	All Students	0

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
1.3	Offer professional development for educators in literacy and collective efficacy instructional strategies across different curriculum areas.	All Students	0
1.4	Offer professional development for math teachers in the new California Mathematics Framework	All Students	0
1.5	During MTSS monthly meetings, provide teachers the chance to analyze benchmark and interim assessment data to inform their teaching.	All Students	0
1.6	Provide substitutes for teachers who want to visit other schools to observe educators who have a reputation for being highly effective.	All Students	1807 LCFF - Supplemental 0001-0999: Unrestricted: Locally Defined
1.7	Implement a student incentive strategy for increased participation and increased attendance in CAASPP testing.	All Students	Attendance Incentive Funds funding is included in goal 2 strategy 2.6

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Loyalton Middle School succeeded in implementing the strategies/activities, however the data indicates that there was a significant decrease in student achievement.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

No major differences.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 2

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Decrease chronic absenteeism by 5%

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

Goal #2 School Culture and 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.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Preliminary data pulled from the 2025-26 CalPads, indicates that there is a chronic absenteeism rate of 17.86% for the 6th grade, a rate of 13.3% for the 7th grade and a rate of 20.5 %for the 8th grade.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
2025-26 CalPads	According to the CalPads of the 2025-2026 school year 17.86% of our 6th graders were chronically absent, 13.3% of our 7th graders were chronically absent, and 20.5% of our 8th graders were chronically absent.	Reduce chronic absenteeism rates by 5% for all groups.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
2.1	Use attendance incentive funds to reward monthly, quarter, and end of the year attendance winners.	All students	Attendance Incentive Funds funding is included in goal 1 strategy 1.7
2.2	Create a spirited school community-Olympics, Leadership, spirit/lunch activities	All students	None Specified 0000: Unrestricted
2.3	Collaborate with the SARB Board to offer essential support for students and families to boost attendance.	All students	0

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
2.4	School Parent/Connection - create a pamphlet/newsletter -importance of school attendance and grades.	All students	0
2.6	Implement an Attendance Blitz challenge where students set attendance goals, monitor progress, and earn incentives for meeting targets to improve consistent attendance and reduce chronic absenteeism, with additional support for unduplicated students.	All students	1580 Attendance Incentive Funds
2.7	Implement a student incentive strategy for increased participation and increased attendance in CAASPP testing.	All students	Attendance Incentive Funds funding is included in goal 2 strategy 2.6

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Overall implementation went well. 2025-2026 data indicates that LMS is making improvements. 6th grade went from 19.23% in 5th grade to 17.86%. The 7th grade group from 18.18% in 6th grade to 13.3%. The 8th grade went from 29.41% tin 7th grade to 20.5.%.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

No differences.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

No changes

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 3

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Increase arts and music opportunities for all students.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

Goal #2 School Culture and 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.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Offer music and arts opportunities for all students.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Provide opportunity for students to engage in music, band, and art classes.	Music and art class opportunity for all students.	Full time music/band teacher for SPJUSD. Art elective courses.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
3.1	Merge prop 28 funds with Loyalton High School and Loyalton Elementary School to support the music teacher position.	All students	12860 Prop 28 None Specified
3.2	Offer art elective classes.	All students	1807 LCFF - Supplemental
3.3	Facilitate a collaborative school mural project in which all students contribute to expand access to visual arts, promote student voice and school pride, and ensure unduplicated students participate in inclusive arts experiences.	All Students	LCFF - Supplemental Funding included in strategy 3.2

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

We currently have a full time music teacher and elective art classes. LMS began the mural project.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

No differences

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

We will continue with our plan of action.

Budget Summary

Complete the Budget Summary Table below. Schools may include additional information, and adjust the table as needed. The Budget Summary is required for schools funded through the Consolidated Application (ConApp).

Budget Summary

DESCRIPTION	AMOUNT
Total Funds Provided to the School Through the Consolidated Application	$18,707.0
Total Funds Budgeted for Strategies to Meet the Goals in the SPSA	$36,761.00
Total Federal Funds Provided to the School from the LEA for CSI	$0

Other Federal, State, and Local Funds

List the additional Federal programs that the school includes in the schoolwide program. Adjust the table as needed.

Note: If the school is not operating a Title I schoolwide program, this section is not applicable and may be deleted.

Federal Programs	Allocation ($)
Title I	$18,707.00

Subtotal of additional federal funds included for this school: $18,707.00

List the State and local programs that the school is including in the schoolwide program. Duplicate the table as needed.

State or Local Programs	Allocation ($)
	$0.00
Attendance Incentive Funds	$1,580.00
LCFF - Supplemental	$3,614.00
Prop 28	$12,860.00

Subtotal of state or local funds included for this school: $18,054.00

Total of federal, state, and/or local funds for this school: $36,761.00

Budgeted Funds and Expenditures in this Plan

The tables below are provided to help the school track expenditures as they relate to funds budgeted to the school.

Funds Budgeted to the School by Funding Source

Funding Source	Amount	Balance

Expenditures by Funding Source

Funding Source	Amount
	0.00
Attendance Incentive Funds	1,580.00
LCFF - Supplemental	3,614.00
Prop 28	12,860.00
Title I	18,707.00

Expenditures by Budget Reference

Budget Reference	Amount
	12,860.00
0001-0999: Unrestricted: Locally Defined	1,807.00

Expenditures by Budget Reference and Funding Source

Budget Reference	Funding Source	Amount
		0.00
	Attendance Incentive Funds	1,580.00
	LCFF - Supplemental	1,807.00
0001-0999: Unrestricted: Locally Defined	LCFF - Supplemental	1,807.00
	Prop 28	12,860.00
	Title I	18,707.00

Expenditures by Goal

Goal Number	Total Expenditures
Goal 1	20,514.00
Goal 2	1,580.00
Goal 3	14,667.00

School Site Council Membership

California Education Code describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school. The current make-up of the SSC is as follows:

1 School Principal

1 Classroom Teachers

1 Other School Staff

3 Parent or Community Members

0 Secondary Students

Name of Members	Role
Laurie Petterson	Principal
Shannon Scott	Other School Staff
April Burns	Classroom Teacher
Taya Hernandez	Parent or Community Member
Rebekah Perez	Parent or Community Member
Eveline Larrucea	Parent or Community Member

At elementary schools, the school site council must be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel, and (b) parents of students attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must be, in addition, equal numbers of parents or other community members selected by parents, and students. Members must be selected by their peer group.

Recommendations and Assurances

The School Site Council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.

The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the School Plan for Student Achievement (SPSA) requiring board approval.

The SSC sought and considered all recommendations from the following groups or committees before adopting this plan:

Signature	Committee or Advisory Group Name
	Other: N/A

The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.

This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.

This SPSA was adopted by the SSC at a public meeting on 9/17/26.

Attested:

Principal, Laurie Petterson on 9/17/26
SSC Chairperson, Laurie Petterson on 9/17/26

School Year: **2026-27**



School Plan for Student Achievement (SPSA)

School Name	County-District-School (CDS) Code	Schoolsite Council (SSC) Approval Date	Local Board Approval Date
Loyalton High School	46701774634259	October 7, 2026	October 13, 2026

The School Plan for Student Achievement (SPSA) is a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement. SPSA development should be aligned with and inform the Local Control and Accountability Plan (LCAP) process.

This SPSA template consolidates all school-level planning efforts into one plan for programs funded through the Consolidated Application (ConApp), and for federal Additional Targeted Support and Improvement (ATSI), pursuant to California Education Code (EC) Section 64001 and the Elementary and Secondary Education Act (ESEA) as amended by the Every Student Succeeds Act (ESSA). This template is designed to meet schoolwide program planning requirements for both the SPSA and federal ATSI planning requirements.

California's ESSA State Plan supports the state's approach to improving student group performance through the utilization of federal resources. Schools use the SPSA to document their approach to maximizing the impact of federal investments in support of underserved students. The implementation of ESSA in California presents an opportunity for schools to innovate with their federally-funded programs and align them with the priority goals of the school and the local educational agency (LEA) that are being realized under the state's Local Control Funding Formula (LCFF).

The LCFF provides schools and LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The SPSA planning process supports continuous cycles of action, reflection, and improvement. Consistent with EC 64001(g)(1), the Schoolsite Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications to the plan that reflect changing needs and priorities, as applicable.

This plan is being used by Loyalton High School for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

Schoolwide Program

This template is based on the December, 2023 CDE revision of the School Plan for Student Achievement. Some modifications have been made to inform the SPSA development process.

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Plan Description

Briefly describe your school's plan for effectively meeting ESSA's planning requirements in alignment with the Local Control and Accountability Plan (LCAP) and other federal, state, and local programs.

This plan is being used by Loyalton High School for meeting the following ESSA planning requirements in alignment with the LCAP and other federal, state, and local programs:

Schoolwide Program

The School Plan for Student Achievement (SPSA) is meant to consolidate all school-level planning efforts into one plan for programs funded through the consolidated application (ConApp), pursuant to the California Education Code (EC) Section 64001 and the Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (ESSA).

The purpose of the SPSA is to increase the overall effectiveness of the school program by crafting a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement.

The School Site Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications in the plan to reflect changing needs and priorities, as applicable, pursuant to EC 52853(b) and 52855.

The Loyalton High School's Vision and Mission Statements are as follows:
We inspire all students to become confident lifelong learners and responsible citizens who are ready to meet the challenges of the future using their unique talents and potential.
We accomplish this vision through our commitment to high expectations and achievement for all students, whatever pathway they choose. In partnership with families and the community, we encourage students to become knowledgeable, critical thinkers; effective communicators; and healthy individuals who exercise self-discipline and productive, positive citizenship.

Student Outcomes are as follows:
STUDENT LEARNING OUTCOMES
1. Students are knowledgeable critical thinkers who:
- demonstrate mastery of rigorous academic standards
- utilize a variety of skills to problem-solve
- demonstrate organization and time-management
- set reasonable and challenging personal goals
- attain a 21st-century skill set of collaboration and application

2. Students are effective communicators who:
- demonstrate technical literacy
- listen, speak, read, and write effectively for and with a diverse audience and purpose, focusing on inclusivity, belonging, and equity.
- affirm the dignity and worth of others from diverse backgrounds

3. Students are healthy individuals who:
- work effectively and fairly with others from all backgrounds, using conflict resolution
- exercise self-discipline and safe living
- demonstrate positive, inclusive, ethical, and productive citizenship, understanding and enacting the values of diversity, belonging, and equity
- establish, practice, and support good hygiene, proper nutrition, and physical fitness

Educational Partner Involvement

How, when, and with whom did Loyalton High School consult as part of the planning process for this SPSA/Annual Review and Update?

Involvement Process for the SPSA and Annual Review and Update

Parents and staff were consulted for the annual SPSA update at each meeting. The LHS Site Council was actively involved in revising the LHS Vision & Mission Statements.

The LHS Site Council created a parent/guardian survey to help inform the Goals for this revision of the SPSA.

The LHS Site Council reviewed and approved site funds for the goals.

WASC, SPSA, and LCAP goals are created in collaboration with stakeholder committees such as the LHS Site Council and the District LCAP Advisory Panel.

Resource Inequities

Briefly identify and describe any resource inequities identified as a result of the required needs assessment, as applicable.

This section is required for all schools eligible for ATSI and CSI.

Comprehensive Needs Assessment Components

Identify and describe any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

California School Dashboard (Dashboard) Indicators

Referring to the California School Dashboard (Dashboard), any state indicator for which overall performance was in the "Red" or "Orange" performance category.

2025 Dashboard- Red: Suspension Rate. Orange: Chronic Absenteeism,

Referring to the California School Dashboard (Dashboard), any state indicator for which performance for any student group was two or more performance levels below the "all student" performance.

2025 Dashboard- Red- in Suspension Rate (subgroup SED for Loyalton High School)

Other Needs

In addition to Dashboard data, other needs may be identified using locally collected data developed by the LEA to measure pupil outcomes.

N/A

School and Student Performance Data

Student Enrollment

This report displays the annual K-12 public school enrollment by student ethnicity and grade level for Loyalton High School. Annual enrollment consists of the number of students enrolled on Census Day (the first Wednesday in October). This information was submitted to the CDE as part of the annual Fall 1 data submission in the California Longitudinal Pupil Achievement Data System (CALPADS).

Enrollment By Student Group

Student Enrollment by Subgroup						
Student Group	Percent of Enrollment			Number of Students		
	23-24	24-25	25-26	23-24	24-25	25-26
American Indian	1.30%	1.21%	%	2	2	
African American	1.30%	1.21%	%	2	2	
Hispanic/Latino	14.94%	18.18%	%	23	30	
White	75.97%	76.36%	%	117	126	
Two or More Races	1.95%	1.21%	%	3	2	
Not Reported	4.55%	1.82%	%	7	3	
			Total Enrollment	154	165	

Enrollment By Grade Level

Student Enrollment by Grade Level			
Grade	Number of Students		
	23-24	24-25	25-26
Grade 7	15	31	
Grade 8	24	16	
Grade 9	37	25	
Grade 10	29	36	
Grade 11	26	29	
Grade 12	23	28	
Total Enrollment	154	165	

Conclusions based on this data:

1. LHS is mostly white non-hispanic with nearly equal grade enrollment.
2. Numbers of students fluctuate in each grade annually.
3. Number of Hispanic/Latino students has increased by 6 students.

School and Student Performance Data

English Learner (EL) Enrollment

This report displays the annual K-12 public school enrollment by English Language Acquisition Status (ELAS). This information was submitted to the CDE as part of the annual Fall 1 data submission in the California Longitudinal Pupil Achievement Data System (CALPADS).

English Learner (EL) Enrollment						
Student Group	Number of Students			Percent of Students		
	23-24	24-25	25-26	23-24	24-25	25-26
English Learners	4	4		2.6%	2.4%	
Fluent English Proficient (FEP)	2	4		1.3%	2.4%	

Conclusions based on this data:

1. Our English Learner population decrease or increase does not follow a pattern.
2. Our FEP students has increased slightly .
3. We need to investigate why and mitigate the reasons why our RFEP students have remained at 0% for the last three years consecutively.

School and Student Performance Data

CAASPP Results
English Language Arts/Literacy (All Students)

The Smarter Balanced Summative Assessments for ELA and mathematics are an annual measure of what students know and can do using the Common Core State Standards for English language arts/literacy and mathematics.

The purpose of the Smarter Balanced Summative Assessments is to assess student knowledge and skills for English language arts/literacy (ELA) and mathematics, as well as how much students have improved since the previous year. These measures help identify and address gaps in knowledge or skills early so students get the support they need for success in higher grades and for college and career readiness.

All students in grades three through eight and grade eleven take the Smarter Balanced Summative Assessments unless a student's active individualized education program (IEP) designates the California Alternate Assessments.

Visit the California Department of Education's Smarter Balanced Assessment System web page for more information.

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	23	14	31	23	13	29	23	13	29	100.0	92.9	93.5
Grade 8	33	26	15	31	25	14	31	25	14	93.9	96.2	93.3
Grade 11	21	26	27	21	17	26	21	17	26	100.0	65.4	96.3
All Grades	77	66	73	75	55	69	75	55	69	97.4	83.3	94.5

The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	2509.	2553.	2522.	8.70	7.69	10.34	17.39	46.15	31.03	34.78	38.46	20.69	39.13	7.69	37.93
Grade 8	2538.	2524.	2565.	6.45	0.00	7.14	32.26	24.00	35.71	25.81	56.00	42.86	35.48	20.00	14.29
Grade 11	2599.	2582.	2603.	33.33	23.53	19.23	19.05	29.41	46.15	28.57	23.53	26.92	19.05	23.53	7.69
All Grades	N/A	N/A	N/A	14.67	9.09	13.04	24.00	30.91	37.68	29.33	41.82	27.54	32.00	18.18	21.74

Reading Demonstrating understanding of literary and non-fictional texts									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	16.13	*	*	58.06	*	*	25.81	*	*
Grade 11	*	*	*	*	*	*	*	*	*
All Grades	17.33	18.18	17.39	64.00	69.09	62.32	18.67	12.73	20.29

Writing Producing clear and purposeful writing									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	9.68	*	*	54.84	*	*	35.48	*	*
Grade 11	*	*	*	*	*	*	*	*	*
All Grades	17.33	10.91	7.25	49.33	61.82	72.46	33.33	27.27	20.29

Listening Demonstrating effective communication skills									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	12.90	*	*	77.42	*	*	9.68	*	*
Grade 11	*	*	*	*	*	*	*	*	*
All Grades	10.67	7.27	11.59	80.00	80.00	72.46	9.33	12.73	15.94

Research/Inquiry Investigating, analyzing, and presenting information									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	9.68	*	*	70.97	*	*	19.35	*	*
Grade 11	*	*	*	*	*	*	*	*	*
All Grades	13.33	9.09	17.39	66.67	74.55	69.57	20.00	16.36	13.04

Conclusions based on this data:

1. Scores have dropped, ELA achievement improvement has been identified as a goal for all grade levels.
2. Scores in the Exceeds Standards range have dropped significantly for middle school students.
3. The number of testing scores for 11th grade was lower than the number of students that could have tested.

School and Student Performance Data

CAASPP Results
Mathematics (All Students)

The Smarter Balanced Summative Assessments for ELA and mathematics are an annual measure of what students know and can do using the Common Core State Standards for English language arts/literacy and mathematics.

The purpose of the Smarter Balanced Summative Assessments is to assess student knowledge and skills for English language arts/literacy (ELA) and mathematics, as well as how much students have improved since the previous year. These measures help identify and address gaps in knowledge or skills early so students get the support they need for success in higher grades and for college and career readiness.

All students in grades three through eight and grade eleven take the Smarter Balanced Summative Assessments unless a student's active individualized education program (IEP) designates the California Alternate Assessments.

Visit the California Department of Education's Smarter Balanced Assessment System web page for more information.

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with Scores			% of Enrolled Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	23	14	31	23	13	29	23	13	29	100.0	92.9	93.5
Grade 8	33	26	15	32	25	14	32	25	14	97.0	96.2	93.3
Grade 11	21	26	27	20	18	26	20	18	26	95.2	69.2	96.3
All Grades	77	66	73	75	56	69	75	56	69	97.4	84.8	94.5

* The "% of Enrolled Students Tested" showing in this table is not the same as "Participation Rate" for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard Exceeded			% Standard Met			% Standard Nearly Met			% Standard Not Met		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	2522.	2543.	2504.	4.35	15.38	3.45	21.74	15.38	27.59	47.83	53.85	24.14	26.09	15.38	44.83
Grade 8	2544.	2546.	2576.	21.88	16.00	14.29	15.63	24.00	28.57	28.13	24.00	35.71	34.38	36.00	21.43
Grade 11	2601.	2561.	2591.	30.00	11.11	11.54	10.00	11.11	19.23	25.00	33.33	46.15	35.00	44.44	23.08
All Grades	N/A	N/A	N/A	18.67	14.29	8.70	16.00	17.86	24.64	33.33	33.93	34.78	32.00	33.93	31.88

Concepts & Procedures Applying mathematical concepts and procedures									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	18.75	*	*	56.25	*	*	25.00	*	*
Grade 11	*	*	*	*	*	*	*	*	*
All Grades	14.67	14.29	11.59	54.67	60.71	55.07	30.67	25.00	33.33

Problem Solving & Modeling/Data Analysis Using appropriate tools and strategies to solve real world and mathematical problems									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	18.75	*	*	43.75	*	*	37.50	*	*
Grade 11	*	*	*	*	*	*	*	*	*
All Grades	22.67	8.93	11.59	53.33	67.86	56.52	24.00	23.21	31.88

Communicating Reasoning Demonstrating ability to support mathematical conclusions									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
Grade 7	*	*	*	*	*	*	*	*	*
Grade 8	18.75	*	*	62.50	*	*	18.75	*	*
Grade 11	*	*	*	*	*	*	*	*	*
All Grades	13.33	10.71	13.04	74.67	71.43	69.57	12.00	17.86	17.39

Conclusions based on this data:

1. The percentage of students Below Standard has continued to decreased in 2024 report . Mathematics achievement improvement has been identified as a goal for all grade levels. 74.8% below standard.
2. There has been an increase in overall achievement in math between 2021 and 2023, but decrease in 2024.

School and Student Performance Data

The English Language Proficiency Assessments for California (ELPAC) system is used to determine and monitor the progress of the English language proficiency for students whose primary language is not English. The ELPAC is aligned with the 2012 California English Language Development Standards and assesses four domains: listening, speaking, reading, and writing.

Visit the California Department of Education's English Language Proficiency Assessments for California (ELPAC) web page or the ELPAC.org website for more information about the ELPAC.

ELPAC Results

ELPAC Summative Assessment Data Number of Students and Mean Scale Scores for All Students												
Grade Level	Overall			Oral Language			Written Language			Number of Students Tested		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
7	*	*		*	*		*	*		*	*	
8		*	*		*	*		*	*		*	*
9	*	*		*	*		*	*		*	*	
10	*		*	*		*	*		*	*		*
All Grades										*	4	*

Overall Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
7	*	*		*	*		*	*		*	*		*	*	
8		*	*		*	*		*	*		*	*		*	*
9	*	*		*	*		*	*		*	*		*	*	
10	*		*	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Oral Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
7	*	*		*	*		*	*		*	*		*	*	
8		*	*		*	*		*	*		*	*		*	*
9	*	*		*	*		*	*		*	*		*	*	
10	*		*	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Written Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
7	*	*		*	*		*	*		*	*		*	*	
8		*	*		*	*		*	*		*	*		*	*
9	*	*		*	*		*	*		*	*		*	*	
10	*		*	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

Listening Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
7	*	*		*	*		*	*		*	*	
8		*	*		*	*		*	*		*	*
9	*	*		*	*		*	*		*	*	
10	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*

Speaking Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
7	*	*		*	*		*	*		*	*	
8		*	*		*	*		*	*		*	*
9	*	*		*	*		*	*		*	*	
10	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*

Reading Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
7	*	*		*	*		*	*		*	*	
8		*	*		*	*		*	*		*	*
9	*	*		*	*		*	*		*	*	
10	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*

Writing Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25	22-23	23-24	24-25
7	*	*		*	*		*	*		*	*	
8		*	*		*	*		*	*		*	*
9	*	*		*	*		*	*		*	*	
10	*		*	*		*	*		*	*		*
All Grades	*	*	*	*	*	*	*	*	*	*	*	*

Conclusions based on this data:

1. Our numbers of EL students testing are very small.
2. Unlit areas are due to lack of population numbers under 6.

School and Student Performance Data

Student Population

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

This section provides information about the school's student population.

2024-25 Student Population			
Total Enrollment	**Socioeconomically Disadvantaged**	**English Learners**	**Foster Youth**
165	**27.3%**	**2.4%**	**0.6%**
Total Number of Students enrolled in Loyalton High School.	Students who are eligible for free or reduced priced meals; or have parents/guardians who did not receive a high school diploma.	Students who are learning to communicate effectively in English, typically requiring instruction in both the English Language and in their academic courses.	Students whose well being is the responsibility of a court.

2024-25 Enrollment for All Students/Student Group		
Student Group	**Total**	**Percentage**
English Learners	4	2.4%
Foster Youth	1	0.6%
Homeless	6	3.6%
Socioeconomically Disadvantaged	45	27.3%
Students with Disabilities	15	9.1%

Enrollment by Race/Ethnicity		
Student Group	**Total**	**Percentage**
African American	2	1.2%
American Indian	2	1.2%
Asian	0	0.0%
Filipino	0	0.0%
Hispanic	30	18.2%
Two or More Races	2	1.2%
Pacific Islander	0	0.0%
White	126	76.4%

Conclusions based on this data:

1. Our school is majority white population, small student group of Hispanic, with high percentage of socioeconomically disadvantaged students.

2. We have a relatively high percentage of students with Disabilities at 11.7%, the CA state average is 12%.

School and Student Performance Data

Overall Performance

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

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Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”


Red
Lowest Performance


Orange


Yellow


Green


Blue
Highest Performance

2025 Fall Dashboard Overall Performance for All Students

Academic Performance	Academic Engagement	Conditions & Climate
English Language Arts Yellow	**Graduation Rate** No Performance Color	**Suspension Rate** Red
Mathematics Green	**Chronic Absenteeism** Orange	
English Learner Progress No Performance Color		
College/Career No Performance Color		

Conclusions based on this data:

1. ELA and Mathematics indicators have been targeted for improvement.
2. Unlit indicators are due to statically unrepresentable subgroups.
3. The errors for transfer from Power school to the state has been fixed. Our data for Chronic Absenteeism and Suspension Rate is red and a concern.

School and Student Performance Data

Academic Performance
English Language Arts

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

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Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard English Language Arts Equity Report

Red	Orange	Yellow	Green	Blue
0	0	1	0	0

This section provides a view of how well students are meeting grade-level standards on the English Language Arts assessment. This measure is based on student performance on either the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard English Language Arts Performance for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 Yellow	 No Performance Color	 No Performance Color
4.5 points below standard	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Increased 53.2 points	3 Students	1 Student
68 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 No Performance Color
Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy	35 points below standard
2 Students	2 Students	Increased 38.9 points
		24 Students

Students with Disabilities	African American	American Indian
 No Performance Color Fewer than 11 students - No Data for Privacy 4 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 1 Student

Asian	Filipino	Hispanic
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color 53.1 points above standard 14 Students

Two or More Races	Pacific Islander	White
 No Performance Color Fewer than 11 students - No Data for Privacy 0 Students	 No Performance Color 0 Students	 Yellow 23.3 points below standard Increased 32.1 points 52 Students

Conclusions based on this data:

1. Unlit indicators are due to statistically unrepresentable subgroups.
2. The only statistically representable group, our white students, performance maintained with a drop in proficiency since last year.
3. The proficiency rate for our socio economically disadvantaged students below standard.

School and Student Performance Data

Academic Performance
Mathematics

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

The California School Dashboard goes beyond test scores alone to provide a more complete picture of how schools and districts are meeting the needs of all students. To help parents and educators identify strengths and areas for improvement, California reports how districts, schools (including alternative schools), and student groups are performing across state and local measures.

Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”


Red
Lowest Performance


Orange


Yellow


Green


Blue
Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Mathematics Equity Report				
Red	Orange	Yellow	Green	Blue
0	0	0	1	0

This section provides a view of how well students are meeting grade-level standards on the Mathematics assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard Mathematics Performance for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 Green	 No Performance Color	 No Performance Color
42.3 points below standard	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Increased 32.6 points	3 Students	1 Student
68 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 No Performance Color
Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy	73 points below standard
2 Students	2 Students	Increased 20.8 points
		24 Students

Students with Disabilities	African American	American Indian
 No Performance Color Fewer than 11 students - No Data for Privacy 4 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 1 Student

Asian	Filipino	Hispanic
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color 12.8 points below standard 14 Students

Two or More Races	Pacific Islander	White
 No Performance Color Fewer than 11 students - No Data for Privacy 0 Students	 No Performance Color 0 Students	 Green 51.4 points below standard Increased 29.7 points 52 Students

Conclusions based on this data:

1. Unlit indicators are due to statically unrepresentable subgroups.
2. The only statistically representable group, our white students, performance has declined.
3. The proficiency rate for our socioeconomically disadvantaged group also increased. Our overall proficiency rate is low.

School and Student Performance Data

Academic Performance
Science

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

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Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Science Equity Report				
Red	Orange	Yellow	Green	Blue
0	0	0	0	1

This section provides a view of how well students are meeting grade-level standards on the Science assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.

2025 Fall Dashboard Science Performance for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 Blue	 No Performance Color	 No Performance Color
61.6 science points	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Increased 15.5 points	1 Student	1 Student
45 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 No Performance Color
Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy	50.3 science points
2 Students	1 Student	Increased 3 points
		13 Students

Students with Disabilities	African American	American Indian
 No Performance Color Fewer than 11 students - No Data for Privacy 3 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 2 Students

Asian	Filipino	Hispanic
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 9 Students

Two or More Races	Pacific Islander	White
 No Performance Color 0 Students	 No Performance Color 0 Students	 Blue 61.2 science points Increased 16.5 points 33 Students

Conclusions based on this data:

1.

School and Student Performance Data

Academic Performance
English Learner Progress

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

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This section provides a view of the percentage of current EL students making progress towards English language proficiency or maintaining the highest level.

2025 Fall Dashboard English Learner Progress Indicator	
English Learner Progress	**Long-Term English Learner Progress**
	
No Performance Color	No Performance Color
making progress.	making progress.
Number Students: 3 Students	Number Students: 1 Student

This section provides a view of the percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.

2025 Fall Dashboard Student English Language Acquisition Results			
Decreased One ELPI Level	**Maintained ELPI Level 1, 2L, 2H, 3L, or 3H**	**Maintained ELPI Level 4**	**Progressed At Least One ELPI Level**

Conclusions based on this data:

1. Unlit indicators are due to statically unrepresentable subgroups.

School and Student Performance Data

Academic Performance
College/Career Report

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

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Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”

This section provided information on the percentage of high school graduates who are placed in the "Prepared" level on the College/Career Indicator.



Very Low

Lowest Performance



Low



Medium



High



Very High

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard College/Career Equity Report

Red	Orange	Yellow	Green	Blue
0	0	0	0	0

Explore information on the percentage of high school graduates who are placed in the "Prepared" level on the College/Career Indicator.

2025 Fall Dashboard College/Career Performance for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 No Performance Color	 No Performance Color	 No Performance Color
Prepared 61.5%	Fewer than 11 students - No Data for Privacy	0 Students
Declined 25.4%	1 Student	
26 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 No Performance Color
0 Students	Fewer than 11 students - No Data for Privacy	Prepared 64.3%
	1 Student	14 Students

Students with Disabilities	African American	American Indian
 No Performance Color Fewer than 11 students - No Data for Privacy 4 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 1 Student

Asian	Filipino	Hispanic
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 3 Students

Two or More Races	Pacific Islander	White
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color Prepared 59.1% Declined 30.4% 22 Students

Conclusions based on this data:

1. Our graduation cohort number is too low to show status level.
2. Local data gathering indicates that over 70% of our 2026 graduates were College & Career Ready.

School and Student Performance Data

Academic Engagement
Chronic Absenteeism

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

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Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Chronic Absenteeism Equity Report

Red	Orange	Yellow	Green	Blue

This section provides information about the percentage of students in kindergarten through grade 8 who are absent 10 percent or more of the instructional days they were enrolled.

2025 Fall Dashboard Chronic Absenteeism Performance for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 Orange	 No Performance Color	 No Performance Color
25.5% Chronically Absent	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Declined 6.2	1 Student	1 Student
47 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 No Performance Color
Fewer than 11 students - No Data for Privacy	0 Students	38.1% Chronically Absent
1 Student		Increased 13.1
		21 Students

Students with Disabilities	African American	American Indian
 No Performance Color Fewer than 11 students - No Data for Privacy 3 Students	 No Performance Color 0 Students	 No Performance Color 0 Students

Asian	Filipino	Hispanic
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 8 Students

Two or More Races	Pacific Islander	White
 No Performance Color Fewer than 11 students - No Data for Privacy 1 Student	 No Performance Color 0 Students	 Orange 23.7% Chronically Absent Declined 6.6 38 Students

Conclusions based on this data:

1. The error in how our SIS, Powerschool, transfers data to CalPads for accurate data gathering has been fixed.
2. Unlit indicators are due to statically unrepresentable subgroups and fluctuate under 10.
3. Our local data for this year on chronic absenteeism has improved immensely with 7th and 8th graders but they have moved to Loyalton Middle School and we will no longer we accountable.

School and Student Performance Data

Academic Engagement
Graduation Rate

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

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Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Graduation Rate Equity Report				
Red	Orange	Yellow	Green	Blue
0	0	0	0	0

This section provides information about students completing high school, which includes students who receive a standard high school diploma.

2025 Fall Dashboard Graduation Rate for All Students/Student Group		
All Students	**English Learners**	**Long-Term English Learners**
 No Performance Color 100% graduated Increased 8.7% 26 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 1 Student	
Foster Youth	**Homeless**	**Socioeconomically Disadvantaged**
 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 1 Student	 No Performance Color 100% graduated 14 Students

Students with Disabilities	African American	American Indian
 No Performance Color Fewer than 11 students - No Data for Privacy 4 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 1 Student

Asian	Filipino	Hispanic
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color Fewer than 11 students - No Data for Privacy 3 Students

Two or More Races	Pacific Islander	White
 No Performance Color 0 Students	 No Performance Color 0 Students	 No Performance Color 100% graduated Increased 5.3% 22 Students

Conclusions based on this data:

1. LHS has a high graduation rate based on cohort numbers starting in freshman year.
2. Unlit indicators are due to statically unrepresentable subgroups.

School and Student Performance Data

Conditions & Climate
Suspension Rate

The 2025 California School Dashboard provides parents and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning.

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Performance on state measures, using comparable statewide data, is represented by one of five colors. The performance level (color) is not included when there are fewer than 30 students in any year. This is represented using a greyed out color dial with the words “No Performance Color.”



Red

Lowest Performance



Orange



Yellow



Green



Blue

Highest Performance

This section provides number of student groups in each level.

2025 Fall Dashboard Suspension Rate Equity Report

Red	Orange	Yellow	Green	Blue
1	1	0	0	0

This section provides information about the percentage of students in kindergarten through grade 12 who have been suspended at least once in a given school year. Students who are suspended multiple times are only counted once.

2025 Fall Dashboard Suspension Rate for All Students/Student Group

All Students	English Learners	Long-Term English Learners
 Red	 No Performance Color	 No Performance Color
7.5% suspended at least one day	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Increased 3.1%	4 Students	2 Students
173 Students		

Foster Youth	Homeless	Socioeconomically Disadvantaged
 No Performance Color	 No Performance Color	 Red
Fewer than 11 students - No Data for Privacy	9.1% suspended at least one day	11.3% suspended at least one day
2 Students	11 Students	Maintained -0.2%
		53 Students

Students with Disabilities	African American	American Indian
 No Performance Color	 No Performance Color	 No Performance Color
18.8% suspended at least one day	Fewer than 11 students - No Data for Privacy	Fewer than 11 students - No Data for Privacy
Increased 3%	1 Student	2 Students
16 Students		

Asian	Filipino	Hispanic
 No Performance Color	 No Performance Color	 No Performance Color
0 Students	0 Students	0% suspended at least one day
		Maintained 0%
		30 Students

Two or More Races	Pacific Islander	White
 No Performance Color	 No Performance Color	 Orange
Fewer than 11 students - No Data for Privacy	0 Students	8.9% suspended at least one day
5 Students		Increased 3.2%
		135 Students

Conclusions based on this data:

1. There was an error in suspension rate data due to our SIS, Powerschool, not transferring information to CalPads but has been fixed.
2. Our suspension rate is 1.1 % above state average which has dropped to 2.9%. 2025
3. The indicators show a large portion in the SED sub group at 11% and 18% for SED. 2025

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 1

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

College and Career Readiness.
Loyalton High School will increase the percentage of students who meet or exceed the college and career readiness standards.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

LCAP Goal #1: Academics: All students receive instruction that supports their intellectual, social, emotional, and physical development and will be engaged in school.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Substandard performance on Math and ELA CAASPP. Numbers of students in Dual Enrollment and CTE classes are low.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Number of student participating in 2 semesters of college coursework with a grad of C- or better in academic subjects with college credit awarded	9/29 of 2025 seniors participate in dual enrollment program	Increase dual enrollment by between 3% and 5% over three years, depending on class size with the average senior class being 30 students total.
% of students meeting A-G	17/29 of high school students 2026 have met A-G requirements	Increase A-G rate by 1% from prior year
% of students who complete a CTE pathway (New pathways patient care, culinary, working on cybersecurity)	9/29 of 2025 are Ag Completers and 4/29 Construction pathway	Increase CTE pathways completers in Agriscience and Construction by 1% from prior year. Include all new pathways.
CAASPP Math	57 % of 11th grade students met or exceeded standard in 2026	Increase number of students at standard or above by 5% from prior year.
CAASPP ELA	29 % of 11th grade students met or exceeded standard in 2026	Increase number of students at standard or above by 5% from prior year.
25% of seniors with an AP Passing Score of 3 or better on a minimum of one AP exam	12%of our 2025 graduates achieved a score of 3 or better on at least one Advanced Placement Exam	Increase % of senior class cohort with a passing score on at least one AP exam by 2% each year.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
1.1	Continue to support LHS Agriscience and Construction Trades CTE Pathways.	All Students.	311,379 Other None Specified CTEIG 19,568 Agriculture Vocational Incentive 5000-5999: Services And Other Operating Expenditures 4247 Other None Specified Perkins
1.2	Professional Developments. Teacher and site selected professional developments targeting instructional improvement including AP Institutes. LHS will take the following steps to improve AP Scores: 1) Review curriculum and instruction for proper alignment to AP course expected outcomes. 2) Identify and acquire resources for "Best practice" for passing the AP exams. 3) Attend AP institute PD sessions. 4) Use College Board resources to guide and pace instruction and learning. 5) Create PD opportunities for AP teachers to meet to outline and implement best practices.	All Students.	25,000 Unrestricted 5000-5999: Services And Other Operating Expenditures Professional Development
1.3	Promote and support dual enrollment and A-G enrollment through parent/student information presentations and increased communication around CSU/US A-G requirements. Pay for a TOSA College & Career Specialist to assist students in the enrollment process, support them throughout their learning, and monitor their progress to ensure success.	All Students	100,000 Other North State Together/Sierra Strong Funding
1.4	Boost math and ELA achievement by utilizing data to inform instruction and Intervention resources, such as utilizing the Intervention Teacher during Flex and elective periods. Promote and increase after-school tutoring for students.	All Students	
1.5	Continue emphasis to improve Math CAASPP achievement, including creating a vertical alignment document, grades 9-12, to ensure priority standards are taught and spiraled each grade level, depending on focus. Continue emphasis to improve ELA and Math CAASPP achievement by implementing a school-wide focus on building literacy through common strategies of Cornell Notes, Vocabulary Building, Cross-	All Students	

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
	Curricular Writing, and Deep Reading Strategies. (Use TNTP information) Use new Math Coach.		
1.6			None Specified None Specified

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

A preliminary review of 2025 CAASPP data shows that our scores improved in Math and ELA. After the 2025 Dashboard is released in November, the remainder of this section will be completed.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

There were no major differences.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

N/A

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 2

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

ELA/Math/CAST Achievement 2026 Dashboard on 11/15/26 release-
The three-year average of students who meet or exceed the state standards will be at or above the three-year state average.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

LCAP Goal 1: All students receive instruction that supports their intellectual, social, emotional, and physical development and will be engaged in school.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

ELA, Math, and Science students' 3-year performance falls behind the state's 3-year average for all students combined.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
% of students who meet or exceed Math standards	29 % of 11th grade students met or exceeded standard on 2026 Math CAASPP data.	Meet or exceed state average over a 3 year period.
% of students who meet or exceed ELA standards	ELA 57% of students met or exceeded standards in 2026 CAASPP data.	Meet or exceed state average over a 3 year period.
% of students who meet or exceed science standards in the CAST	33 % of LHS high school students met or exceeded science standards on the 2026 CAASPP data.	Meet or exceed state average over a 3 year period.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
2.1	Science adoption completed the Fall 2022. Training for teachers at the beginning of the year and ongoing as needed.	All Students	0 None Specified None Specified
2.2	Use STAR assessments (Renaissance Learn) and teacher recommendations to identify students who are in need of intensive intervention and enhance intervention programs to include the addition of a district intervention coordinator and increased one-on-one intervention with students who demonstrate the need. STAR assessments will also be used to	All Students	

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
	inform instruction and focus on learning needs. (CAASPP interim tests)		
2.3	Adopt a Math Curriculum designed to increase the mathematical discourse and content spiraling. Updates coming fall 2026 for CPM.	All Students	
2.4	Focus on school-wide common literacy strategies and writing.	All students	0 District Funded TNTPP
2.5	Promote and increase our after-school tutoring program and intervention programs. An ELA, HSS teacher, and one Math/Science teacher will provide one hour of after-school tutoring per week (3 days of tutoring), and our student-led tutoring will occur on another day of the week.	All Students	4000 Other Student Support and Professional Development Block Grant
2.6	District Intervention Teacher	All Students	20578 Title I Part A: Targeted Assistance Program 1000-1999: Certificated Personnel Salaries
2.7	District Math Science Instructional Coach and California Math, Science, & Computer Science Co-ordinator.	All Students	Other Provided by S.C.O.E. Differentiated Assistance MPLP - Math

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

After reviewing the 2025 data, scores improved. We were able to obtain a sitepended CA MCSC district coordinator.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

The intended budget was put in as the whole district monies and needed to change to site only.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

There is a change in the tutoring days after school as there was not as much participation with the 7th and 8th graders moving to their own site. We adjusted accordingly.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 3

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Maintain Graduation Rate above 90%

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

LCAP Goal #2 Culture and Climate - All students, staff, parents, and stakeholders will have positive culture & climate in our school district to move forward in a positive direction.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Attendance rate at LHS in 2023-24 had declined by 4.2 %. But our new data shows improvement with 100%.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
California School Dashboard Graduation Rate.	Increase attendance to impact graduation rate with a variety of methods.	Maintain Graduation Rate aboue 90%

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
3.1	Use Attendance Incentive Funds to rewards for semester awards.	All Students	2093 Unrestricted None Specified Unrestricted Lottery
3.2	Raise awareness of the option to use short- term ISP for absences.	All students	
3.3	Collaborate with the SARB board to offer essential support for students and families to boost attendance.	Students with low Attendance	
3.4	Discuss the significance of attendance of attending during school staff meetings, ISP, and SST.	All Students	

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

The incentive that was approved by the site council was well received and the community attend as well.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

No major difference form 25 to 26 the monies allocated for each site has changed do to the 6th 7th and 8th grade at LMS. Therefore it was reduced to $2093 or incentives.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

The title of the goal changed to graduation rate due to the fact that chronic absenteeism is for 7th and 8th grade, and they have moved to their own school site - LMS.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 4

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

Maintain Arts & Music opportunities for all students

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

LCAP Goal #2 Culture and Climate - All students, staff, parents, and stakeholders will have positive culture & climate in our school district to move forward in a positive direction.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Offer music and arts opportunities for all 9-12 students.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Opportunities for student to engage in choir and band classes	Music available for students who choose to in the music pathway.	Retain a choir and band teacher for 9-12 grade students.
Opportunities for students to take a variety of visual arts.	A variety of visual arts available for students.	Students exposed to a broader range of visual arts and dual credit.

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
4.1	Merge Prop 28 funds with LHS to support the music teacher position.	All Students	16451 Prop 28
4.2	Application for materials / supplies / etc.	All students.	2048 LCFF - Supplemental
4.3	Supplies for visual art classes including the dual enrollment.	All studnets.	2048 LCFF - Supplemental

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

The overall implementation has been wonderful and and the students, families, community are supporting better attendance.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

After reviewing 25/26 budgeted monies, there is a reduced amount allotted to LHS as the 7th and 8th grade have their own site.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

The changes are minor, only the LCFF funding.

Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

Goal 5

Title and Description of School Goal

Broad statement that describes the desired result to which all strategies/activities are directed.

LCAP Goal to which this School Goal is Aligned

LCAP goal to which this school goal is aligned.

Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that your school will use as a means of evaluating progress toward accomplishing the goal.

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome

Strategies/Activities

Complete the Strategy/Activity Table with each of your school's strategies/activities. Add additional rows as necessary.

Strategy/ Activity #	Description	Students to be Served	Proposed Expenditures
5.1			0
5.2			0 None Specified
5.3			None Specified

Annual Review

SPSA Year Reviewed: 2025-26

Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal, an analysis is not required, and this section may be left blank and completed at the end of the year after the plan has been executed.

Analysis

Describe the overall implementation and effectiveness of the strategies/activities to achieve the articulated goal.

Describe any major differences between the intended implementation and/or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.

Describe any changes that will be made to this goal, the annual outcomes, metrics, or strategies/activities to achieve this goal as a result of this analysis. Identify where those changes can be found in the SPSA.

Budget Summary

Complete the Budget Summary Table below. Schools may include additional information, and adjust the table as needed. The Budget Summary is required for schools funded through the Consolidated Application (ConApp).

Budget Summary

DESCRIPTION	AMOUNT
Total Funds Provided to the School Through the Consolidated Application	$
Total Funds Budgeted for Strategies to Meet the Goals in the SPSA	$507,412.00
Total Federal Funds Provided to the School from the LEA for CSI	$

Other Federal, State, and Local Funds

List the additional Federal programs that the school includes in the schoolwide program. Adjust the table as needed.

Note: If the school is not operating a Title I schoolwide program, this section is not applicable and may be deleted.

Federal Programs	Allocation ($)
Title I Part A: Targeted Assistance Program	$20,578.00

Subtotal of additional federal funds included for this school: $20,578.00

List the State and local programs that the school is including in the schoolwide program. Duplicate the table as needed.

State or Local Programs	Allocation ($)
	$0.00
Agriculture Vocational Incentive	$19,568.00
District Funded	$0.00
LCFF - Supplemental	$4,096.00
None Specified	$0.00
Other	$419,626.00
Prop 28	$16,451.00
Unrestricted	$27,093.00

Subtotal of state or local funds included for this school: $486,834.00

Total of federal, state, and/or local funds for this school: $507,412.00

Budgeted Funds and Expenditures in this Plan

The tables below are provided to help the school track expenditures as they relate to funds budgeted to the school.

Funds Budgeted to the School by Funding Source

Funding Source	Amount	Balance

Expenditures by Funding Source

Funding Source	Amount
	0.00
Agriculture Vocational Incentive	19,568.00
District Funded	0.00
LCFF - Supplemental	4,096.00
None Specified	0.00
Other	419,626.00
Prop 28	16,451.00
Title I Part A: Targeted Assistance Program	20,578.00
Unrestricted	27,093.00

Expenditures by Budget Reference

Budget Reference	Amount
	18,499.00
1000-1999: Certificated Personnel Salaries	20,578.00
5000-5999: Services And Other Operating Expenditures	44,568.00
None Specified	317,719.00

Expenditures by Budget Reference and Funding Source

Budget Reference	Funding Source	Amount
		0.00
5000-5999: Services And Other Operating Expenditures	Agriculture Vocational Incentive	19,568.00
	District Funded	0.00
	LCFF - Supplemental	4,096.00
	None Specified	0.00

None Specified	None Specified	0.00
	Other	104,000.00
None Specified	Other	315,626.00
	Prop 28	16,451.00
1000-1999: Certificated Personnel Salaries	Title I Part A: Targeted Assistance Program	20,578.00
5000-5999: Services And Other Operating Expenditures	Unrestricted	25,000.00
None Specified	Unrestricted	2,093.00

Expenditures by Goal

Goal Number	Total Expenditures
Goal 1	460,194.00
Goal 2	24,578.00
Goal 3	2,093.00
Goal 4	20,547.00
Goal 5	0.00

School Site Council Membership

California Education Code describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school. The current make-up of the SSC is as follows:

1 School Principal

3 Classroom Teachers

2 Other School Staff

5 Parent or Community Members

2 Secondary Students

Name of Members	Role
Caroline (Cali) Griffin	Principal
Victoria Fisher	Other School Staff Parent or Community Member
Katherine Genasci	Classroom Teacher
Amber Williams	Classroom Teacher Other School Staff
Adrianna Lopez	Other School Staff
Jamie Stockdale	Parent or Community Member
Allison Gunier	Parent or Community Member
Eveline Larrucea	Parent or Community Member
Tiffany Williams	Parent or Community Member
Zarya Plessas	Parent or Community Member
Sienna Larrucea	Secondary Student
Sam Williams	Secondary Student

At elementary schools, the school site council must be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel, and (b) parents of students attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must be, in addition, equal numbers of parents or other community members selected by parents, and students. Members must be selected by their peer group.

Recommendations and Assurances

The School Site Council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.

The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the School Plan for Student Achievement (SPSA) requiring board approval.

The SSC sought and considered all recommendations from the following groups or committees before adopting this plan:

Signature	Committee or Advisory Group Name
	Departmental Advisory Committee

The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.

This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.

This SPSA was adopted by the SSC at a public meeting on .

Attested:



Principal, Caroline Griffin on 10-7-2026

SSC Chairperson, Victoria Fisher on 10/7/26

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Board Cover Sheet

Presented By: Sean Snider, Superintendent

Subject: Resolution in Support of Filing State Facility Funding Applications with Public Input and Transparency Compliance

Rationale:

Sierra-Plumas Joint Unified School District intends to pursue state funding under the School Facility Program (SFP) for modernization, new construction, and other eligible capital improvement needs across all school sites. In compliance with the requirements of Education Code Section 101460(b)(1)(A), the District has held a public hearing to solicit input from community stakeholders regarding these projects.

This resolution affirms the District's commitment to transparency, community engagement, and proactive facilities planning. By authorizing the filing of eligibility and funding applications for all sites listed below, the Board of Education ensures that Sierra-Plumas Joint USD remains aligned with state compliance guidelines and maximizes its opportunities to secure available grant funding:

- Downieville Elementary
- Downieville High
- Loyalton Elementary
- Loyalton Middle
- Loyalton High
- Sierra Pass (Continuation)

This resolution is part of a broader strategy to improve the quality, safety, and functionality of learning environments throughout the District while maintaining public accountability.

Recommendation:

It is recommended that the Board of Education adopt the resolution titled "Resolution in Support of Filing State Facility Funding Applications with Public Input and Transparency Compliance." Adoption of this resolution confirms the District's intent to pursue state resources and satisfies statutory requirements for transparency and public engagement in the school facility planning
process.

Date of Board Meeting: October 13, 2026

BEFORE THE BOARD OF EDUCATION OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SIERRA, CALIFORNIA

RESOLUTION NO. 27-009D

RESOLUTION IN SUPPORT OF FILING STATE FACILITY FUNDING APPLICATIONS WITH PUBLIC INPUT AND TRANSPARENCY COMPLIANCE

WHEREAS, Education Code established multiple programs to be administered by the Department of General Services (DGS) as staff to the State Allocation Board (SAB); and

WHEREAS, the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT intends to file applications for eligibility determination, file applications for funding, and/or certify information under one or more SAB-Administered Program(s); and

WHEREAS, a condition of processing the various applications under the SAB and DGS administered programs is a resolution in support of those applications from the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Board of Education; and

WHEREAS, pursuant to Education Code Section 101460(b)(1)(A), prior to approving a project or projects seeking funds from the SAB, the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Board of Education shall hold at least one public hearing to solicit input from members of the public regarding the project or projects being proposed for submission; and

WHEREAS, the SAB and DGS require a school district's Board of Education to authorize specific individuals to sign and submit information on behalf of a school district; and

WHEREAS, the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT understands that the signing and submittal of forms on behalf of the school district commits the school district to comply with program requirements.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Board of Education approves and is in support of filing necessary applications under programs administered by the SAB and DGS; and

The Board of Education has held a public hearing to solicit input from members of the public regarding the following project(s) at the eligible school sites listed below for submission to the state for funding:

- Downieville Elementary
- Downieville High
- Loyalton Elementary
- Loyalton Middle
- Loyalton High
- Sierra Pass (Continuation)

PASSED AND ADOPTED on October 13, 2026, by the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT Board of Education by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTION:

_____

Rhynie Hollitz, Board President

CERTIFICATION

I, John Martinetti, certify that the foregoing is a correct copy of a resolution passed and adopted by the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT on October 13, 2026.

_____

John Martinetti, Board Clerk

_____

Date

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Board Cover Sheet

Presented By: Sean Snider, Superintendent

Subject: Resolution in Support of Filing Applications for State Funding for All District School Sites Under the School Facility Program

Rationale:

Sierra-Plumas Joint Unified School District is committed to proactively securing state funding for the modernization, new construction, and facility hardship needs across all eligible school sites. Through participation in the School Facility Program (SFP), administered by the State Allocation Board (SAB), the District seeks to leverage available grant opportunities under Chapter 12.5, Part 10, Division I, of the California Education Code (beginning with Section 17070.10 et seq.).

This resolution authorizes the District to file eligibility and funding applications for all applicable SFP grant categories across the following school sites:

- Downieville Elementary
- Downieville High
- Loyalton Elementary
- Loyalton Middle
- Loyalton High
- Sierra Pass (Continuation)

Approval of this resolution ensures the District remains eligible for current and future SFP funding opportunities aligned with Proposition 2 implementation.

Recommendation:

It is recommended that the Board of Education adopt the resolution authorizing the filing of all necessary documents for eligibility and project funding under the State School Facility Program. This action allows the District to remain in good standing with the SAB and positions each campus for long-term infrastructure improvement and educational adequacy.

Date of Board Meeting: October 13, 2026

BEFORE THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION IN SUPPORT OF THE FILING OF AN APPLICATION FOR STATE FUNDING FOR LISTED SCHOOL DISTRICT ELIGIBLE FACILITIES

RESOLUTION #27-010D

WHEREAS, the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT ("District") applying to the State Allocation Board for approval of various school facility projects under Chapter 12.5, Part 10, Division I, commencing with Section 17070.10, et seq., of the Education Code, through the State School Facility Program (SFP), for needed state school facilities grant funding for modernization, facilities hardship, new construction and any other applicable SFP program applications for any and all District facilities, which may include:

SCHOOL	Application Type (as eligible/applicable)
• Downieville Elementary • Downieville High • Loyalton Elementary • Loyalton Middle • Loyalton High • Sierra Pass (Continuation)	New construction, modernization and other SFP or SAB grant programs

NOW THEREFORE be it resolved by the Board of Education of the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT hereby approves the filing of eligibility and application documents with the State Allocation Board under Chapter 12.5, Part 10, Division I, commencing with Section 17070.10, et seq., of the Education Code through the State School Facility Program (SFP), for various prospective SFP projects throughout the District.

PASSED and ADOPTED by the Board of Education of the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT this 13th day of October, 2026.

_____

Rhynie Hollitz
Board of Education President
SIERRA-PLUMAS JOINT
UNIFIED SCHOOL DISTRICT

I, John Martinetti, Clerk of the Board of Education of the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT, do hereby certify that the foregoing Resolution was regularly introduced and adopted by the Board of Education at a regular meeting thereof held on the 13th day of October, 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

_____

John Martinetti
Clerk of the Board of Education
SIERRA-PLUMAS JOINT
UNIFIED SCHOOL DISTRICT

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Board Cover Sheet

Presented By: Sean Snider, Superintendent

Subject: Acknowledgment of Application Submittal to the “Applications Received Beyond Bond Authority List” under the School Facility Program.

Rationale:

The California State Allocation Board (SAB) has officially recognized that current bond authority under the School Facility Program (SFP) has been fully allocated. Any new district applications submitted to the Office of Public-School Construction (OPSC) are placed on the "Applications Received Beyond Bond Authority List" (ARBBA List) and are not guaranteed funding. As required under Title 2, California Code of Regulations Section 1859.95.1, the District must adopt a resolution acknowledging the status of its application(s), the absence of guaranteed funding, and the associated risks. This proactive step allows the District to preserve its place in line for potential future state bond funds.

Recommendation:

It is recommended that the Board of Education adopt the attached resolution acknowledging the submission of one or more facility applications to the ARBBA List under the School Facility Program. The resolution clarifies the District’s understanding of the financial uncertainties and requirements related to these applications.

Date of Board Meeting: October 13, 2026

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 27-011D

ACKNOWLEDGMENT OF APPLICATION SUBMITTAL TO THE "APPLICATIONS RECEIVED BEYOND BOND AUTHORITY LIST" UNDER THE SCHOOL FACILITY PROGRAM

WHEREAS, the Board of Education ("School Board") has determined that school facilities within the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT(the "District"), within Los Angeles County need to be constructed and/or modernized; and

WHEREAS, the State Allocation Board (SAB) has established an "Applications Received Beyond Bond Authority List" for projects that have been received.

Pursuant to title 2, Code of California Regulations section 1859.95.1, the School Board of the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT hereby acknowledges the following:

(1) the Board acknowledges that the remaining School Facility Program bond authority is currently exhausted for the funds being requested on this(these) application(s).

(2) the Board acknowledges that the State of California is not expected nor obligated to provide funding for the project(s) and the acceptance of the application(s) does not provide a guarantee of future State funding.

(3) the Board acknowledges that any potential future State bond measures for the School Facility Program may not provide funds for the application being submitted.

(4) the Board acknowledges that criteria (including, but not limited to, funding, qualifications, and eligibility) under a future State school facilities program may be substantially different than the current School Facility Program. The district's Approved Application(s) may be returned.

(5) the Board acknowledges that they are electing to commence any pre-construction or construction activities at the district's discretion and that the State is not responsible for any pre-construction or construction activities.

ADOPTED, SIGNED, AND APPROVED this 13th day of October, 2026, by the BOARD OF EDUCATION OF THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT.

_____
Rhynie Hollitz, President

Attest:

_____
John Martinett, Clerk

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Community Relations
Policy 1240: Volunteer Assistance

~~The Board of Education~~The Governing Board recognizes that volunteer assistance in schools can enrich the educational program, increase supervision of students, ~~and~~ contribute to school safety, and support the district in providing for the well-being of district students, while strengthening the schools' relationships with the community. The Board encourages parents/guardians and other members of the community to share their time, knowledge, and abilities with students.

The Superintendent or designee shall develop and implement a plan for recruiting, screening, and placing volunteers, including strategies for reaching underrepresented groups of parents, guardians, and community members. Screening shall include fingerprinting and a criminal background check for all volunteers, regardless of the frequency or duration of their volunteer assignment, prior to being cleared to volunteer. The District shall cover all fees associated with fingerprinting and background checks. Fingerprinting and background checks shall be required only once during a student's K-12 school career as long as the student remains enrolled in the District. The District strongly encourages every transitional kindergarten or kindergarten parent/guardian who intends to volunteer to complete the fingerprinting and background check process during the student's TK or kindergarten year so that they are cleared to volunteer for the remainder of the student's K-12 school career.

Each school shall provide families with a list of planned activities and events for the upcoming school year for which volunteers will be needed. The list shall be distributed at the beginning of each school year to assist in recruiting and organizing volunteers.

~~The Superintendent or designee shall develop and implement a plan for recruiting, screening, and placing volunteers, including strategies for reaching underrepresented groups of parents/guardians and community members.~~

~~He/she may also~~Additionally, the Superintendent or designee may recruit community members to serve as mentors to students and/or make appropriate referrals to community organizations.

CSBA NOTE: Government Code 12940 prohibits harassment of a volunteer on the basis of the characteristics listed below. For more information regarding the prohibition of discrimination in district programs and activities, see BP 0410 - Nondiscrimination in District Programs and Activities. For more information specific to the protection against discrimination as related to employees, unpaid interns, job applicants, and volunteers, see BP 4030 - Nondiscrimination in Employment and BP 4119.11/4219.11/4319.11 - Sexual Harassment.

The Board prohibits harassment of any volunteer on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, reproductive health decisionmaking, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or veteran or military status. (Government Code 12940)

As appropriate, the Superintendent or designee ~~may~~shall provide volunteers with information about school goals, programs, and practices and an orientation or other training related to their specific responsibilities.

CSBA NOTE: Pursuant to Penal Code 11165.7, as amended by SB 848 (Ch. 460, Statutes of 2025), a volunteer who is over 18 years of age who interacts with students outside of the immediate supervision and control of the student's parent/guardian or a school employee is a mandated reporter

and subject to the requirements of The Child Abuse and Neglect Reporting Act (Penal Code 11164-11174.3). These obligations include the requirement to make a report, as specified, whenever the mandated reporter has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect. For more information regarding mandatory training requirements, see AR 5141.4 -Child Abuse Prevention and Reporting.

Additionally, volunteers who are over 18 years of age and who interact with students outside of the immediate supervision and control of the student's parent/guardian or a school employee shall, as mandated reporters, receive the notification and training required of mandated reporters as specified in Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting.

A volunteer who is a mandated reporter shall make a report, as specified in Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting, whenever such volunteer has knowledge of or observes a child whom the volunteer knows or reasonably suspects has been the victim of child abuse or neglect.

Volunteers shall act in accordance with law, district policies and administrative regulations, including Board Policy and Administrative Regulation 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions, and school rules. The Superintendent or designee shall be responsible for investigating and resolving complaints regarding volunteers.

Employees who supervise volunteers shall ensure that volunteers are assigned meaningful responsibilities that utilize their skills and expertise and maximize their contribution to the educational program.

Volunteer ~~maintenance~~ work shall be limited to those projects that do not replace the normal ~~maintenance~~ duties of classified staff. The Board nevertheless encourages volunteers to work on short-term projects to the extent that they enhance the classroom or school~~, do not significantly increase maintenance workloads,~~ and comply with ~~employee negotiated~~collective bargaining agreements.

CSBA NOTE: Education Code 45347 and 45349 require certain volunteers, depending on the types of duties they will be performing, to meet qualifications pertaining to basic skills proficiency, tuberculosis testing, and/or criminal background checks. For more information regarding such qualifications, see the accompanying administrative regulation. Additionally, Health and Safety Code 1596.7995 requires volunteers who provide care and supervision to children at a child care and development center or preschool to be immunized against influenza, pertussis, and measles, and to subsequently receive an influenza vaccination between August 1 and December 1 of each year. For more information regarding child care and development programs and early childhood education see AR 5148 - Child Care and Development and AR 5148.3 - Preschool/Early Childhood Education.

See AR 5148.2 - Before/After School Programs for information about health screening and fingerprint clearance requirements for volunteers in the After School Education and Safety program and 21st Century Community Learning Center program pursuant to Education Code 8483.4 and 35021.3.

~~Volunteer aides shall not be used to assist certificated staff in performing teaching or administrative responsibilities in place of regularly authorized classified employees who have been laid off. (Education Code 35021)~~

~~Volunteers shall act in accordance with district policies, regulations, and school rules. At their discretion, employees who supervise volunteers may ask any volunteer who violates school rules or district policies to leave the campus.~~

The Superintendent or designee shall ~~be responsible for investigating and resolving complaints regarding volunteers.~~establish procedures for determining whether volunteers possess the qualifications, if any, required by law and administrative regulation for the types of duties they will perform.

The Board encourages principals to develop a means for recognizing the contributions of each school's volunteers.

The Superintendent or designee shall periodically report to the Board regarding the district's volunteer assistance program.

~~Qualifications~~

~~The Superintendent or designee shall establish procedures for determining whether volunteers possess the qualifications, if any, required by law and administrative regulation for the types of duties they will perform.~~

~~Prior to assuming a volunteer position to work with students in a district-sponsored student activity program, a volunteer shall obtain both a Department of Justice and Federal Bureau of Investigation criminal background check through the district. (Education Code 49024)~~

~~A volunteer who possesses a current Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing, issued prior to July 9, 2010, shall have satisfied district requirements for the criminal background check. (Education Code 49024)~~

Workers' Compensation Insurance

CSBA NOTE: The following optional section is for use by districts that choose to extend workers' compensation insurance to volunteers as authorized, but not required, pursuant to Labor Code 3352 and 3364.5. Labor Code 3364.5 requires that the Governing Board adopt a resolution to provide such insurance to volunteers.

The Board desires to provide a safe environment for volunteers and minimize the district's exposure to liability.

Upon the adoption of a resolution by the Board, volunteers shall be entitled to workers' compensation benefits for any injury sustained while engaged in the performance of service for the district. (Labor Code 3364.5)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
Revised: February 12, 2008
Revised: July 12, 2011
revised: ??, 2026

CSBA POLICY GUIDE SHEET – September 08, 2026__*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 3471 – Parcel Taxes

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

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

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

Board Policy 4131 – Staff Development

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

unlawful discrimination.

Board Policy 4231 – Staff Development

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

Board Policy 4331 – Staff Development

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

Board Policy 7214 – General Obligation Bonds

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

Board Bylaw 9220 – Governing Board Elections

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

Exhibit (1) 9220 – Governing Board Elections

Exhibit updated in conjunction with the accompanying Board bylaw.

Board Bylaw 9240 – Board Training

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

Business and Noninstructional Operations
Policy 3471: Parcel Taxes

CSBA NOTE: Pursuant to Article 13A of the California Constitution and Government Code 50079, districts may levy, with voter approval, a qualified special tax known as a parcel tax on real property in accordance with Government Code 50075-50077.5. Unlike a traditional ad valorem property tax which is based on estimated property values and which cannot be levied by school districts, taxpayers generally pay a flat rate for a parcel tax regardless of property value. The funds can be used on any activities or items for which general fund moneys can be spent, including general operating expenses, as long as the funds are used strictly for the purposes specified in the ballot statement.

A parcel tax is separate from general obligation bonds that may be approved for the construction, reconstruction, rehabilitation, or replacement of school facilities. For information regarding the funding of specified facilities needs through the issuance of debt, see BP/AR 7214 - General Obligation Bonds.

It is recommended that districts considering the placement of a parcel tax on the ballot consult CSBA's District and County Office of Education Legal Services or district legal counsel.

The Governing Board ~~of Education~~ recognizes its obligation to provide a high-quality educational program within safe facilities and secure campuses, and that additional funds are at times necessary to fulfill this responsibility. The Board may consider appropriate methods of financing and, when it is in the best interest of the district, may order the placement of a parcel tax on the ballot for approval by the voters.

The Board shall hold a noticed public hearing prior to approving a resolution for the adoption of a parcel tax. The resolution shall be approved by a two-thirds vote of the Board in order to be placed on the ballot. The resolution shall include the type and rate of the tax to be levied, the method of collection, and the date upon which an election shall be held to approve the levy of the tax. (Government Code 50077, 53724)

CSBA NOTE: Elections Code 9170 requires the ballot label or similar description of a school district parcel tax measure on a county ballot to list, either as a supporter or an opponent of the measure, the associations, nonprofit organizations, businesses, or individuals, including current or former elected officials such as Governing Board members, who have signed the ballot argument or are listed in the text of the argument for or against the measure, unless the county board of supervisors elects not to list such supporters and opponents. For more information about ballot measures, see BP 1160 - Political Processes.

Ballot materials shall be submitted in accordance with law, including Elections Code 9160-9170, and Board Policy 1160 - Political Processes.

CSBA NOTE: Pursuant to Government Code 50079, the parcel tax is required to be applied uniformly to all taxpayers or all real property within the district, unless the Board grants an exemption as authorized by law. For more information regarding exemptions from a parcel tax, see "Exemptions" below.

Additionally, Government Code 50079 provides that unimproved property may be taxed at a lower rate than improved property. However, different tax rates may not be imposed for different classifications of property.

In Borikas v. Alameda Unified School District, the appellate court concluded that the language in Government Code 50079 which states that the special tax "apply uniformly to all taxpayers or all real property" does not authorize different tax rates for residential and commercial/industrial properties, nor for different sized commercial/industrial properties. However, in Traiman v. Alameda Unified School District, the appellate court held that a district may use a uniform rate per square foot with a maximum cap on tax liability without creating illegal classifications or a differential taxation in violation of Government Code 50079.

The parcel tax shall apply uniformly to all taxpayers or all real property within the district, except that unimproved property may be taxed at a lower rate than improved property. (Government Code 50079)

The Board shall consult with legal counsel to ensure compliance with all requirements of law, including its determination of the appropriate ~~amount~~uniform rate of the proposed parcel tax, any maximum cap on tax liability per parcel, and whether exemptions from the tax will be ~~granted~~included.

Any parcel tax to be proposed for voter approval shall provide for accountability measures, including, but not limited to, a statement indicating the specific purposes of the special tax and that the proceeds of the tax shall be used only for the specific purposes identified, creation of a separate account into which the proceeds shall be deposited, and annual reporting pursuant to Government Code 50075.3. (Government Code 50075.1)

CSBA NOTE: Education Code 7054 prohibits a district from using funds, services, supplies or equipment to support or defeat a parcel tax ballot measure.

Additionally, in City and County of San Francisco v. All Persons Interested in The Matter of Proposition G, the appellate court held that a parcel tax placed on the ballot as a citizen initiative required only a simple majority vote to pass, and not a two-thirds majority as required if the parcel tax had been placed on the ballot by a municipality. As this case dealt with the ability to place a city or county tax on the ballot via a citizen initiative, its applicability to districts is unclear. Nonetheless, if there is an effort to put a district parcel tax on the ballot via a citizen initiative, districts should monitor the involvement of district staff and officials to ensure that such involvement does not transform the effort into a parcel tax placed on the ballot by the district.

For more information on the appropriate use of public funds as related to ballot measures, see BP 1160 - Political Processes.

No district funds, services, supplies, or equipment shall be used to support or defeat a parcel tax ballot measure. The Superintendent or designee may use district resources to provide students, parents/guardians, and community members with fair and impartial information related to a parcel tax ballot measure, including information about the impact of the parcel tax on the district. (Education Code 7054)

CSBA NOTE: Pursuant to Elections Code 15307, as added by AB 5 (Ch. 250, Statutes of 2025), county elections officials are required to finish counting all ballots, with certain exceptions, and release a vote count for those ballots by the 13th day following an election. Pursuant to Elections Code 15400, after each election and the counting of the ballots has been completed, the Board is required to declare the results of the vote on the parcel tax.

For each election, upon receipt of the certified statement of the results of the election from the applicable county elections officials, the Board shall declare the results of the vote on the parcel tax. (Elections Code 15372, 15400)

Upon approval of the tax by two-thirds of the votes, the district may levy the tax or contract with the county to collect the tax on the district's behalf. (Government Code 50077)

Exemptions

The Board may grant an exemption from the parcel tax for any or all of the following: (Government Code 50079)

1. Persons who are 65 years of age or older
2. Persons receiving Supplemental Security Income for a disability, regardless of age
3. Persons receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guideline issued by the U.S. Department of Health and Human Services

Any exemption granted by the Board shall remain in effect until the taxpayer becomes ineligible. If the taxpayer becomes ineligible for the exemption for any reason, a new exemption may be granted in the same manner. (Government Code 50079)

If the district provides for an exemption from the parcel tax and contracts or enters into an agreement with the county to collect such tax, the district shall annually provide to the tax collector a phone number where requests for exemption information may be directed and the link, if available, to the location on the district's ~~web site~~website that contains exemption information and the application for exemption. (Government Code 50079)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 14, 2020
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Personnel
Policy 4119.1~4219.1~4319.1: Civil And Legal Rights

CSBA NOTE: The following policy may be revised to reflect district practice. Though employees generally have the same constitutional and statutory rights as other citizens, there are situations in which the district may limit some of those rights.

The Governing Board believes that the personal life of an employee is not an appropriate concern of the district, except as it may directly relate to the performance of the employee's duties.

CSBA NOTE: When disciplining an employee, the district is required to consider and analyze all of the surrounding facts and circumstances within the parameters of any applicable constitutional or legal framework.

In Johnson v. Poway Unified School District, the Ninth Circuit Court of Appeals found that a district could direct a teacher not to post large banners with quotations that appeared to promote a religious viewpoint, even though the quotations were taken from instructional materials. Because the speech occurred in the teacher's classroom, the court held that it was part of the employee's role as a teacher and, thus, could be regulated by the district. In contrast, in Dodge v. Evergreen School District, the Ninth Circuit Court of Appeals held that a principal inappropriately reprimanded a teacher who brought (but did not wear) a hat with a presidential campaign slogan on it to an on-site professional development session because (1) the expression was as a private citizen on a national political campaign, which was a matter of public concern and (2) the fact that some employees in attendance took offense did not create the type of substantial disruption necessary to justify limiting the teacher's right to free speech. Additionally, in Kennedy v. Bremerton School District, the U.S. Supreme Court found that a district football coach did not coerce students to pray when the employee knelt at midfield after games to offer a quiet personal prayer and rejected the district's argument that any visible religious conduct by a teacher or coach amounted to impermissible coercion on students. The Court concluded that the coach was acting in a private capacity and not in the capacity of an employee of the district because the prayer was offered during a time when school employees were free to attend to personal matters.

Because employee discipline, especially with respect to suspension and dismissal, involves complex legal considerations, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or the district's legal counsel, accordingly.

District employees may engage in private, personal activities, including the exercise of their religious, political, cultural, social or other beliefs or activities, during personal time ~~including~~such as when employees are not on duty or engaged in the supervision or instruction of students.

CSBA NOTE: The following paragraph provides for the right to privacy of district employees pursuant to Article 1, Section 1 of the California Constitution. Additionally, Education Code 49091.24 authorizes teachers to refuse to submit to district surveys or evaluations concerning certain personal beliefs as stated below.

The district shall make no inquiry concerning the personal values, attitudes, and beliefs of district employees or their sexual orientation or political or religious affiliations, beliefs, or opinions except when authorized by law. ~~In addition~~Additionally, no district employee shall be required to provide critical appraisals of other individuals with whom the employee has a familial relationship. However, the district reserves the right to access any publicly available information about any employee.

CSBA NOTE: Education Code 48907 gives students the right to exercise freedom of speech and of the press and requires that districts adopt reasonable rules and regulations concerning the time, place, and manner for students to engage in those activities. For more information on student free speech, see BP/AR 5145.2 - Freedom of Speech/Expression. Additionally, Education Code 48950 prohibits a district from disciplining any high school student solely for the student's speech or other communication which would be protected by either the U.S. or California Constitution if engaged in outside of school campus. Both of these statutes prohibit disciplining an employee who acts to protect a student engaged in conduct authorized under these provisions.

No employee shall be dismissed, suspended, disciplined, reassigned, transferred, or otherwise retaliated against solely for acting to protect a student engaged in conduct authorized under Education Code 48907 or 48950.

~~When necessary to protect the health, welfare, or safety of students and staff, school officials may search district property under an employee's control.~~

CSBA NOTE: When investigating an allegation of employee misconduct, the district may need to consider whether a search of the employee's desk, files, or other district-provided equipment, such as a computer or cell phone, is warranted. Additionally, the district may direct employees to search their personal accounts, devices, and records for district-related documents or information.

The determination of whether such searches are legally justified is complex and depends on whether the employee has a reasonable expectation of privacy in the items to be searched and whether the search is reasonable at its inception. Given the legal complexities, it is recommended that CSBA District and County Office of Education Legal Services or district legal counsel be consulted prior to a search and that employees conducting searches receive appropriate instruction as to how the search is to be conducted.

As permitted by law, the district may conduct a search of district property under an employee's control and may direct the employee to search the employee's personal accounts, devices, and records for district-related documents or information.

Whistleblower Protection

CSBA NOTE: Education Code 44110-44114, the Reporting by School Employees of Improper Governmental Activities Act, and Labor Code 1102.5 provide "whistleblower protection" to employees who refuse to be a party to, or who report, noncompliance with a state or federal law or regulation.

Whistleblower protection does not cover employees when they speak out within their employment setting on matters related to their official duties. In Garcetti v. Ceballos, the U.S. Supreme Court held that when public employees speak out in the workplace about work-related issues, they may be subject to employee discipline since they are not speaking as citizens for First Amendment purposes. However, employees have the right to speak out as concerned citizens outside of the work environment. To the extent that the employee's speech is on an issue subject to whistleblower protection, the protections provided to employees by the whistleblower statutes would be applicable.

It is recommended that districts with questions regarding whistleblower protections and related requirements consult CSBA's District and County Office of Education Legal Services or district legal counsel.

An employee shall have the right to disclose to a Board member, a school administrator, a member of the County Board of Education, the County Superintendent of Schools, or the Superintendent of Public Instruction any improper governmental activity by the district or a district employee that violates state or federal law, is economically wasteful, or involves gross misconduct, incompetency, or inefficiency. When the employee has reasonable cause to believe that the information discloses a violation of state or federal statute or a violation of or noncompliance with a state or federal rule or regulation, the employee has the right to disclose such information to a government or law enforcement agency or to refuse to participate in any such activity. (Education Code 44112, 44113; Labor Code 1102.5)

CSBA NOTE: In Brown v. City of Inglewood, the California Supreme Court held that elected officials are not considered "employees" eligible for whistleblower protections under Labor Code 1102.5.

For purposes of whistleblower protection, a Board member is not considered to be an employee.

CSBA NOTE: Pursuant to Labor Code 1102.8, a district is required to prominently display a list of employees' rights and responsibilities under the whistleblower laws, including the telephone number of the whistleblower hotline, in lettering at least 15 point type. Labor Code 98.11 requires the Labor Commissioner's Office to create a model list of employees' rights and responsibilities under the whistleblower laws that complies with the requirements of Labor Code 1102.8, and provides that a district will be deemed in compliance with the posting requirement of Labor Code 1102.8 if it posts the model list created by the Labor Commissioner's Office. The accompanying exhibit is a copy, without the original formatting, of the model list created by the Labor Commissioner's Office, which can be viewed and downloaded directly from the website of the Labor Commissioner's Office.

The Superintendent or designee shall prominently display in lettering ~~larger than size 14~~of at least 15 point type a list of employees' rights and responsibilities under the whistleblower laws, including the telephone number of the whistleblower hotline maintained by the office of the California Attorney General. (Labor Code 1102.7, 1102.8)

No employee shall use or attempt to use official authority status or influence to intimidate, threaten, coerce, or command, or attempt to intimidate, threaten, coerce, or command, another employee for the purpose of interfering with that employee's right to disclose improper governmental activity. (Education Code 44113)

CSBA NOTE: An employee may be liable for an action in civil damages for interfering with the right of another employee to disclose an improper governmental action. In Hartnett v. Crosier, a California appellate court ruled that "management employees" could also be held liable for their acts of retaliation committed when acting in a supervisory role.

An employee who has disclosed improper governmental activity and believes that acts or attempted acts of reprisal have subsequently occurred shall file a written complaint in accordance with the district's complaint procedures.

After filing a complaint with the district, the employee may also file a copy of the complaint with local law enforcement and/or seek civil law remedies against the supervisor or administrator who retaliated or attempted to retaliate against the employee, in accordance with Education Code 44114.

Protection Against Liability

CSBA NOTE: 20 USC 7941-7948 limit the liability of teachers, principals, and other school personnel who maintain discipline and/or ensure safety when harm is caused while they are acting within the scope of their employment. The law also applies to Governing Board members. For more information on legal protections for Board members, see BB 9260 - Legal Protection. The following section is made applicable to all employees.

No employee shall be liable for harm caused by the employee's act or omission when acting within the scope of employment or district responsibilities, the employee's act or omission is in conformity with federal, state, and local laws, district policy, or administrative regulation, and the employee's act or omission is in furtherance of an effort to control, discipline, expel, or suspend a student or to maintain order or control in the classroom or school. (20 USC 7946)

The protection against liability shall not apply when: (20 USC 7946)

1. The employee acted with willful or criminal misconduct, gross negligence, recklessness, or a conscious, flagrant indifference to rights or safety of the individual harmed.
2. The employee caused harm by operating a motor vehicle or other vehicle requiring license or insurance.
3. The employee was not properly licensed, if required, by state law for such activities.
4. The employee was found by a court to have violated a federal or state civil rights law.
5. The employee 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 employee has been convicted in a court.
7. The misconduct involved a sexual offense for which the employee has been convicted in a court.
8. The misconduct occurred during background investigations, or other actions, involved in the employee's hiring.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: October 9, 2012
revised: December 13, 2022
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Personnel
Policy 4131: Staff Development *(Certificated)*

CSBA NOTE: Staff development is not one of the enumerated items within the scope of collective bargaining pursuant to Government Code 3543.2. However, in United Faculty of Contra Costa Community College District v. Contra Costa Community College District, the Public Employment Relations Board (PERB) found that some aspects of staff development may be negotiable if they are related to an enumerated subject of bargaining, such as working hours, wages, or other enumerated terms or conditions of employment. Because the terms "staff development" and "training" are not always clear, their negotiability, in the absence of an agreement, may be determined by PERB on a case-by-case basis. It is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel regarding questions about staff development and/or staff training as it relates to collective bargaining.

The Governing Board believes that~~, in order to maximize~~ certificated staff members' continual learning and improvement of relevant skills maximizes student learning, achievement, and well-being~~, certificated staff members must be continuously learning and improving relevant skills.~~ . The Superintendent or designee shall develop a program of ongoing professional development which includes opportunities for teachers to enhance their instructional and classroom management skills, become informed about changes in pedagogy and subject matter, and strengthen practices related to social-emotional development and learning.

Staff shall attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy 4119.1/4219.1/4319.1 - Civil and Legal Rights.

CSBA NOTE: Education Code 52060-52077 requires districts to develop a local control and accountability plan (LCAP) which includes goals aligned with state and local priorities, specific actions aligned to meet those goals, and a budget aligned to fund those specific actions. For more information regarding LCAP requirements, see BP/AR 0460 - Local Control and Accountability Plan. Alignment of the district's staff development program with its priorities and goals, as outlined in the LCAP and other applicable district and school plans, will help the district meet such goals and priorities.

The Superintendent or designee shall involve teachers, site and district administrators, and others, as appropriate, when creating, reviewing, and amending the district's staff development program. The Superintendent or designee shall ensure that the district's staff development program is aligned with district priorities for student learning, achievement and well-being, school improvement objectives, the local control and accountability plan, and other district and school plans.

CSBA NOTE: Items #1-4 in the following list are required.

Due to ongoing litigation related to the religious rights of teachers, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel if a teacher objects to certain content of a staff training on religious grounds.

The district's staff development program shall assist certificated staff in developing knowledge and skills, including, but not limited to:

CSBA NOTE: Pursuant to Education Code 218, the California Department of Education (CDE) has developed and/or updated resources, available on its website, for use in schools serving students in grades 7-12 for in-service training for the support of lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ) students, and strategies to increase support for LGBTQ students which improve overall school climate. PRISM is a six-course online training tool with content for certificated educators to provide resources to bolster support for LGBTQ youth in California. Additionally, Education Code 218.3 requires a district serving students in any of grades 7-12 to provide at least one hour of training annually to all teachers and certificated employees serving students in grades 7-12 which incorporates CDE's online training curriculum to support LGBTQ cultural competency. The district is required to maintain records documenting the date that each employee completed the training and the name of the entity that provided the training.

1. Lesbian, Gay, Bisexual, Transgender, Queer, and Questioning (LGBTQ+) Cultural Competency

   All teachers and other certificated staff serving students in any of grades 7-12 shall, through the 2029-30 school year, receive at least one hour of training annually which incorporates the California Department of Education's (CDE) online training curriculum to support LGBTQ+ cultural competency. (Education Code 218.3)

   CSBA NOTE: Pursuant to Education Code 49428.2, on or before July 1, 2029, districts are required to certify to CDE that 100 percent of its certificated employees who have direct contact with students in any of grades 7-12 have received youth behavioral health training, at least one time, in accordance with the requirements specified in Education Code 49428.2.

2. Youth behavioral health

   On or before July 1, 2029, all certificated staff who have direct contact with students in any of grades 7-12 shall, at least one time, receive youth behavioral health training which provides instruction around the unique risk factors and warning signs of behavioral health problems in adolescents, builds understanding of the importance of early intervention, and teaches certificated staff how to help an adolescent in crisis or experiencing a behavioral health challenge. The training may also include instruction on: (Education Code 49428.2)

   a. Recognizing the signs and symptoms of youth behavioral health disorders, including, but not limited to, psychiatric conditions and substance use disorders such as opioid and alcohol abuse

   b. How to maintain student privacy and confidentiality in a manner consistent with federal and state privacy laws

   c. Safe de-escalation of crisis situations involving students with a youth behavioral health disorder

   CSBA NOTE: Pursuant to Education Code 44691, districts are required to provide annual training, using the online training module provided by the California Department of Social Services, to their employees, volunteers, and persons working on their behalf who are mandated reporters on the mandated reporting requirements. This training is required to include information that failure to report an incident of known or reasonably suspected child abuse or neglect, is a misdemeanor. Additionally, the training is required to include information on the prevention of abuse, including sexual abuse and assault, of children on school grounds, by school personnel and volunteers, or in district-sponsored programs. CDE is required to develop and disseminate information to districts, and their school personnel and volunteers, regarding the detection and reporting of child abuse,

and the prevention of abuse, including sexual abuse and assault.

3. Mandated reporter requirements

Certificated staff shall receive training annually, or if hired during the course of the school year upon being hired, on the prevention of abuse, including sexual abuse, of children on school grounds, by school personnel, or in district-sponsored programs. The training shall include that failure to report an incident of known or reasonably suspected child abuse or neglect is a misdemeanor punishable by up to six months confinement in a county jail, or by a fine of one thousand dollars ($1,000), or by both imprisonment and fine. (Education Code 44691)

CSBA NOTE: Pursuant to Education Code 53008, districts are required to annually assess each student in grades kindergarten-2 for risk of reading difficulties, unless the student's parent/guardian opts out of the screening as specified below. Employees administering such assessments are required to be appropriately trained.

Education Code 33319.6, as added by AB 121 (Ch.8, Statutes of 2025), appropriates funding for districts to expend before the end of the 2029-30 fiscal year to train certificated staff in grades transitional kindergarten (TK)-5, who provide literacy instruction or who support any teacher who provides literacy instruction using specified professional development criteria.

4. Administration of screening instruments for risk of reading difficulties

Certificated staff who administer screening instruments or other instruments used to assess students in grades kindergarten-2 for risk of reading difficulties shall be appropriately trained to administer such instruments. (Education Code 53008)

CSBA NOTE: The remaining items are suggested, but not required, and may be revised to reflect district practice.

Pursuant to Education Code 33319.6, as amended by SB 147 (Ch. 744, Statutes of 2025), the State Board of Education (SBE), is required to approve and CDE is required to post on its website, criteria and guidance for the selection or development of inservice professional development programs for effective means of teaching literacy in grades TK-5, with a list of inservice professional development programs that have been deemed to meet those criteria

~~1.~~5. Mastery of subject-matter knowledge, including current state and district academic standards

CSBA NOTE: Education Code 51221.1, as added by SB 472 (Ch. 761, Statutes of 2025), created the California Teachers Collaborative for Holocaust and Genocide Education, which established a statewide teacher professional development program on genocide, including the Holocaust, to ensure that genocide education is taught consistent with the current content standards, curriculum frameworks, and instructional materials adopted by SBE, and in ways that are interdisciplinary and age-appropriate to students of different grade levels. Education Code 51221.2, as added by SB 472, establishes the Holocaust and Genocide Education Grant Program to provide direct allocations to districts for the purpose of providing Holocaust and genocide education and professional development on Holocaust and genocide education.

~~2.~~1. ~~Use of effective, subject-specific teaching methods, strategies, and skills~~

~~3.~~1. ~~Use of technologies to enhance instruction and learning, including face-to-face, remote, or hybrid instruction~~

~~4.~~6. Sensitivity to and ability to meet the needs of diverse student populations, including, but not limited to, students with characteristics specified in Education Code 200 and/or 220, Government

Code 11135, and/or Penal Code 422.55

7. Use of effective, subject-specific teaching methods, strategies, and skills

CSBA NOTE: SBE's, "California Digital Learning Integration and Standards Guidance," provides recommendations for staff development regarding technology-based learning. It encompasses curriculum and instructional guidance for mathematics, English language arts, and English language development, including a framework for addressing critical standards, formative and diagnostic assessment, recommended aggregate time for instruction and independent work by grade, and guidance on embedding social-emotional supports for students into technology-based learning curriculum.

Education Code 51745-51749.6 contains specified requirements for districts offering technology-based instruction pursuant to an independent study program. For more information regarding independent study as an optional alternative instructional strategy for students whose needs may be best met through study outside of the regular classroom setting, see BP/AR 6158 - Independent Study.

8. Use of technologies to enhance instruction and learning, including face-to-face, remote, or hybrid instruction

~~5.~~9. Understanding of how academic and career technical instruction can be integrated and implemented to increase student learning

~~6.~~10. Knowledge of strategies that encourage parents/guardians to participate fully and effectively in their children's education

CSBA NOTE: CSBA's guide, "Practical Steps Toward Advancing Equitable and Supportive Discipline," a summary of research from the University of California, Los Angeles', and University of California, Berkeley's Race, Education, and Community Healing (REACH), offers actionable, research-informed steps for Governing Boards to support more equitable discipline practices, including the support of professional development opportunities that equip educators with effective restorative-focused classroom management tools.

~~7.~~11. Effective classroom management skills and strategies for establishing a climate that promotes respect, fairness, acceptance, and civility, including conflict resolution, hatred prevention, and positive behavioral interventions and supports

~~8.~~12. Ability to relate to students, understand their various stages of growth and development, and motivate them to learn

~~9.~~13. Ability to interpret and use data and assessment results to guide instruction

~~10.~~14. Knowledge of topics related to student mental and physical health, safety, and welfare, which may include social-emotional learning and trauma-informed practices

~~11.~~15. Knowledge of topics related to employee health, safety, and security

Staff Development Materials and Services

The Board shall adopt staff development materials and services that align with the district's mission, vision, and goals, are relevant to student academic achievement and well-being, and are instrumental in

assisting certificated staff in developing the knowledge and skills specified in Items #1-15, above.

CSBA NOTE: Education Code 244, as amended by AB 715 (Ch. 428, Statutes of 2025), prohibits the Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220. For more information regarding nondiscrimination in staff development see BP 0410 - Nondiscrimination in District Programs and Activities.

The Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220 and Board Policy 0410 - Nondiscrimination in District Programs and Activities. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 244, as amended by AB 715, the Board is required to take remedial action as described below, if the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred, which violated Education Code 220. The following paragraph requires the Superintendent or designee to conduct the investigation on behalf of the Board.

If the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to Education Code 220, the Superintendent or designee shall remediate the action, which may include, but is not limited to, implementation of restorative justice practices. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 60152, as added by AB 715, if it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district is required to notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, CDE may use any means authorized by law to effect compliance. For more information regarding such notification see AR 1312.3 - Uniform Complain Procedures.

If it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district shall notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, CDE may use any means authorized by law to effect compliance. (Education Code 60152)

CSBA NOTE: Education Code 44277 encourages districts to establish individualized professional growth programs for teachers and other educators based on a needs assessment and to evaluate such programs based on specified criteria. Districts may assist teachers with preliminary credentials to meet the qualifications required for a professional clear credential, and are required to provide support and guidance to teachers participating in internship programs and teachers who possess a short-term staff permit, a provisional internship permit, or an emergency permit. For more information regarding certification qualifications, see AR 4112.2 - Certification, and for the employment of interns, see AR 4112.21 - Interns.

The Superintendent or designee shall, in conjunction with teachers, interns, and administrators, as appropriate, develop an individualized program of professional growth to increase competence, performance, and effectiveness in teaching and classroom management and, as necessary, to assist them in meeting state or federal requirements to be fully qualified for their positions.

Professional learning opportunities offered by the district shall be evaluated based on the criteria specified in Education Code 44277. Such opportunities may be part of a coherent plan that combines school activities within a school, including lesson study or co-teaching, and external learning opportunities that are related to academic subjects taught, provide time to meet and work with other teachers, and support instruction and student learning. Learning activities may include, but are not limited to, mentoring projects for new teachers, extra support for teachers to improve practice, and collaboration time for teachers to develop new instructional lessons, select or develop common formative assessments, or analyze student data. (Education Code 44277)

The district's staff evaluation process may be used to recommend additional individualized staff development for individual employees.

CSBA NOTE: Pursuant to Government Code 12940.2, as added by SB 303 (Ch. 216, Statutes of 2025), an employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. For more information regarding nondiscrimination in employment, see BP 4030 - Nondiscrimination in Employment.

An employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. (Government Code 12940.2)

The Board may budget funds for actual and reasonable expenses incurred by staff who participate in staff development activities.

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement and well-being.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: February 11, 2014
revised: October 13, 2015
revised: October 12, 2021
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Personnel
Policy 4231: Staff Development *(Classified)*

CSBA NOTE: Staff development is not one of the enumerated items within the scope of collective bargaining pursuant to Government Code 3543.2. However, in United Faculty of Contra Costa Community College District v. Contra Costa Community College District, the Public Employment Relations Board (PERB) has found that some aspects of staff development may be negotiable if they are related to an enumerated subject of bargaining, such as working hours, wages, or other enumerated terms or conditions of employment. Because the terms "staff development" and "training" are not always clear, their negotiability, in the absence of an agreement, may be determined by PERB on a case-by-case basis. It is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel regarding questions about staff development and/or staff training as it relates to collective bargaining.

Pursuant to Education Code 45391, a district that expends funds for professional development for any school site staff is required to consider the needs of its classified school employees to update their skills and learn best practices.

Pursuant to Education Code 45387, the Governing Board may authorize a permanent classified employee to attend job-related inservice training with pay during working hours for one or more school days each year.

The Governing Board ~~of Education~~ recognizes that classified staff does essential work that supports students, helps create a healthy school environment, and furthers the educational program. Classified staff shall have opportunities to participate in staff development activities in order to improve job skills, learn best practices, retrain as appropriate in order to meet changing conditions in the district, and/or enhance personal growth.~~-~~

Staff shall attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy 4219.1 - Civil and Legal Rights.

CSBA NOTE: Education Code 52060-52077 requires districts to develop a local control and accountability plan (LCAP) which includes goals aligned with state and local priorities, specific actions aligned to meet those goals, and a budget aligned to fund those specific actions. For more information regarding LCAP requirements, BP/AR 0460 - Local Control and Accountability Plan. Alignment of the district's staff development program with its priorities and goals, as outlined in the LCAP and other applicable district and school plans, will help the district meet such goals and priorities.

The Superintendent or designee ~~may~~shall involve classified staff, site and district administrators, and others, as appropriate, in the development of the district's staff development program. ~~He/she~~The Superintendent or designee shall ensure that the district's staff development program is aligned with district goals, school improvement objectives, the local control and accountability plan, and other district and school plans.

~~Staff development may address general workplace skills and/or skills and knowledge specific to the duties of each classified position, including, but not limited to, the following topics: (Education Code 45391)~~

CSBA NOTE: Items #1-2 in the following list are required.

Due to ongoing litigation related to the religious rights of employees, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel if an employee objects to certain content of a staff training on religious grounds.

The district's staff development program shall assist classified staff in developing knowledge and skills, including, but not limited to:

CSBA NOTE: Pursuant to Education Code 49428.2, on or before July 1, 2029, districts are required to certify to the California Department of Education (CDE) that 40 percent of its classified employees, who have direct contact with students in any of grades 7-12, have received youth behavioral health training at least one time, in accordance with the requirements in Education Code 49428.2.

1. Youth behavioral health

   On or before July 1, 2029, 40 percent of classified staff who have direct contact with students in any of grades 7-12 shall, at least one time, receive youth behavioral health training which provides instruction around the unique risk factors and warning signs of behavioral health problems in adolescents, builds understanding of the importance of early intervention, and teaches classified staff how to help an adolescent in crisis or experiencing a behavioral health challenge. The training may also include instruction on: (Education Code 49428.2)

   a. Recognizing the signs and symptoms of youth behavioral health disorders, including, but not limited to, psychiatric conditions and substance use disorders such as opioid and alcohol abuse

   b. How to maintain student privacy and confidentiality in a manner consistent with federal and state privacy laws

   c. Safe de-escalation of crisis situations involving students with a youth behavioral health disorder

   CSBA NOTE: Pursuant to Education Code 44691, districts are required to provide annual training, using the online training module provided by the California Department of Social Services, to their employees, volunteers, and persons working on their behalf who are mandated reporters on the mandated reporting requirements. This training is required to include information that failure to report an incident of known or reasonably suspected child abuse or neglect, is a misdemeanor. Additionally, the training is required to include information on the prevention of abuse, including sexual abuse and assault, of children on school grounds, by school personnel and volunteers, or in district-sponsored programs. CDE is required to develop and disseminate information to districts, and their school personnel and volunteers, regarding the detection and reporting of child abuse, and the prevention of abuse, including sexual abuse and assault.

2. Mandated reporter requirements

   Classified staff shall receive training annually, or if hired during the course of the school year upon being hired, on the prevention of abuse, including sexual abuse, of children on school grounds, by school personnel, or in district-sponsored programs. The training shall include that failure to report an incident of known or reasonably suspected child abuse or neglect is a misdemeanor punishable by up to six months confinement in a county jail, or by a fine of one

thousand dollars ($1,000), or by both imprisonment and fine. (Education Code 44691)

CSBA NOTE: The remaining items are suggested, but not required, and may be revised to reflect district practice.

Education Code 33319.6, as added by AB 121 (Ch. 8, Statutes of 2025), appropriates funding for districts to expend prior to the end of the 2029-30 fiscal year to train classified staff who provide literacy instruction or who support any teacher who provides literacy instruction using specified professional development criteria.

Additionally, pursuant to Education Code 33319.6, as amended by SB 147 (Ch. 744, Statutes of 2025), the State Board of Education is required to approve, and CDE is required to post on its website, criteria and guidance for the selection or development of inservice professional development programs for effective means of teaching literacy in grades transitional kindergarten-5, with a list of inservice professional development programs that have been deemed to meet those criteria.

~~1.~~3. Student learning and achievement~~–~~ (Education Code 45391)

a. How paraprofessionals can assist teachers and administrators to improve the academic achievement of students

b. Alignment of curriculum and instructional materials with Common Core State Standards

c. The management and use of state and local student data to improve student learning

d. Best practices in appropriate interventions and assistance to at-risk students~~-~~

CSBA NOTE: CSBA's guide, "Practical Steps Toward Advancing Equitable and Supportive Discipline," a summary of research from the University of California, Los Angeles', and University of California, Berkeley's Race, Education, and Community Healing (REACH), offers actionable, research-informed steps for Boards to support more equitable discipline practices, including the support of professional development opportunities that equip educators with effective restorative-focused classroom management tools.

~~2.~~4. Student and campus safety, including implementation of the school safety plan (Education Code 45391)

~~3.~~5. Education technology, including management strategies and best practices regarding the use of education technology to improve student performance (Education Code 45391)

~~4.~~6. School facility maintenance and operations, including best practices in the operation and maintenance of school facilities, such as green technology and energy efficiency, that help reduce the use and cost of energy at school sites (Education Code 45391)

~~5.~~7. Special education, including best practices to meet the needs of special education students and to comply with any new state and federal mandates (Education Code 45391)

~~6.~~8. School transportation and bus safety (Education Code 45391)

~~7.~~9. Parent/guardian involvement, including ways to increase parent/guardian involvement at school sites (Education Code 45391)

~~8.~~10. Food service, including food preparation to provide nutritional meals, food safety, and food management (Education Code 45391)

~~9.~~11. Health, counseling, and nursing services (Education Code 45391)

~~10.~~12. Environmental safety, including pesticides and other possibly toxic substances so that they may be safely used at school sites (Education Code 45391)

Staff Development Materials and Services

The Board shall adopt staff development materials and services that align with the district's mission, vision, and goals, are relevant to student academic achievement and well-being, and are instrumental in assisting classified staff in developing the knowledge and skills specified in Items #1-12, above.

CSBA NOTE: Education Code 244, as amended by AB 715 (Ch. 428, Statutes of 2025), prohibits the Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220. For more information regarding nondiscrimination in staff development, see BP 0410 - Nondiscrimination in District Programs and Activities.

The Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220 and Board Policy 0410 - Nondiscrimination in District Programs and Activities. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 244, as amended by AB 715, the Board is required to take remedial action as described below, if the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred, which violated Education Code 220. The following paragraph requires the Superintendent or designee to conduct the investigation on behalf of the Board.

If the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to Education Code 220, the Superintendent or designee shall remediate the action, which may include, but is not limited to, implementation of restorative justice practices. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 60152, as added by AB 715, if it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district is required to notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, CDE may use any means authorized by law to effect compliance. For more information regarding such notification, see AR 1312.3 - Uniform Complain Procedures.

If it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244,

the district shall notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, the California Department of Education may use any means authorized by law to effect compliance. (Education Code 60152)

CSBA NOTE: The following paragraph may be revised to reflect district practice. Pursuant to Education Code 44277, the district is required to evaluate any program of professional growth it offers to its teachers and classified employees who are involved in direct instruction of students based on specified criteria. For details of the requirement related to teachers, see BP 4131 - Staff Development.

For classroom instructional aides or other classified staff involved in direct instruction of students, staff development activities may also include academic content of the core curriculum, teaching strategies, classroom management, or other training designed to improve student performance, conflict resolution, and relationships among students. Such professional learning opportunities shall be evaluated based on criteria specified in Education Code 44277 and ~~BP~~Board Policy 4131 - Staff Development.

The district's staff evaluation process may be used to recommend additional individualized staff development for individual employees.

CSBA NOTE: Pursuant to Government Code 12940.2, as added by SB 303 (Ch. 216, Statutes of 2025), an employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. For more information regarding nondiscrimination in employment, see BP 4030 - Nondiscrimination in Employment.

An employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. (Government Code 12940.2)

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement and well-being.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: February 11, 2014
revised: October 13, 2015
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Personnel
Policy 4331: Staff Development *(Management)*

The Governing ~~Board of Education~~ recognizes that professional development enhances employee effectiveness and contributes to personal growth. Staff development for administrative and supervisory personnel shall be designed to guide institutional improvement, build leadership skills, and enhance overall management efficiency.~~-~~

Staff shall attend staff development as directed by the Superintendent or designee and in accordance with any applicable collective bargaining agreement and Board Policy 4319.1 - Civil and Legal Rights.

CSBA NOTE: Education Code 52060-52077 requires districts to develop a local control and accountability plan (LCAP) which includes goals aligned with state and local priorities, specific actions aligned to meet those goals, and a budget aligned to fund those specific actions. For more information regarding LCAP requirements, see BP/AR 0460 - Local Control and Accountability Plan. Alignment of the district's staff development program with its priorities and goals, as outlined in the LCAP and other applicable district and school plans, will help the district meet such goals and priorities.

Education Code 44690 established the 21st Century California School Leadership Academy to organize and offer high-quality professional learning opportunities and to select providers of high-quality professional learning for administrators and other school leaders to receive grants to ensure the availability of professional learning through the 21st Century California School Leadership Academy, free of charge, to districts that receive federal Title II funds.

The U.S. Department of Education's, "Supporting Effective Instruction State Grants (Title II, Part A)," provides grants to State educational agencies and subgrants to local educational agencies to (1) increase student achievement consistent with challenging state academic standards, (2) improve the quality and effectiveness of teachers, principals, and other school leaders, (3) increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools, and (4) provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

The Superintendent or designee shall develop a plan for administrator support and development activities that is based on a systematic assessment of the needs of district students and staff and is aligned to the district's vision, goals, local control and accountability plan, and other comprehensive plans.

~~The district's staff development program for district and school administrators may include, but is not limited to, the following topics:~~

CSBA NOTE: Items #1-2 in the following list are required.

Due to ongoing litigation related to the religious rights of employees, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel if an employee objects to certain content of a staff training on religious grounds.

The district's staff development program shall assist district and school administrators in developing knowledge and skills, including, but not limited to:

CSBA NOTE: Pursuant to Education Code 44691, districts are required to provide annual training, using the online training module provided by the California Department of Social Services to their employees and persons working on their behalf who are mandated reporters, on the mandated reporting requirements. This training is required to include information that failure to report an incident of known or reasonably suspected child abuse or neglect, is a misdemeanor. Additionally, this training is required to include information on the prevention of abuse, including sexual abuse, of children on school grounds, by school personnel, or in school-sponsored programs. In addition, the California Department of Education (CDE) is required to develop and disseminate information to all school districts, and their school personnel in California, regarding the detection and reporting of child abuse.

1. Mandated reporter requirements

Administrative and supervisory staff shall receive training annually, or if hired during the course of the school year upon being hired, on the prevention of abuse, including sexual abuse, of children on school grounds, by school personnel, or in district-sponsored programs. The training shall include that failure to report an incident of known or reasonably suspected child abuse or neglect is a misdemeanor punishable by up to six months confinement in a county jail, or by a fine of one thousand dollars ($1,000), or by both imprisonment and fine. (Education Code 44691)

CSBA NOTE: Pursuant to Education Code 49428.2, on or before July 1, 2029, districts are required to certify to CDE that 100 percent of its certificated employees and 40 percent of its classified employees who have direct contact with students in any of grades 7-12 have received youth behavioral health training, at least one time, in accordance with the requirements specified in Education Code 49428.2.

2. Youth behavioral health

On or before July 1, 2029, administrative and supervisory staff who have direct contact with students in any of grades 7-12 shall, at least one time, receive youth behavioral health training which provides instruction around the unique risk factors and warning signs of behavioral health problems in adolescents, builds understanding of the importance of early intervention, and teaches staff how to help an adolescent in crisis or experiencing a behavioral health challenge. The training may also include instruction on: (Education Code 49428.2)

a. Recognizing the signs and symptoms of youth behavioral health disorders, including, but not limited to, psychiatric conditions and substance use disorders such as opioid and alcohol abuse

b. How to maintain student privacy and confidentiality in a manner consistent with federal and state privacy laws

c. Safe de-escalation of crisis situations involving students with a youth behavioral health disorder

CSBA NOTE: The remaining items are suggested, but not required and may be revised to reflect district practice.

~~1.~~3. Personnel management, including best practices on hiring, recruitment, assignment, and retention of staff

~~2.~~4. Effective fiscal management and accountability practices

~~3.~~5. Academic standards and standards-aligned curriculum and instructional materials

~~4.~~6. Leadership training to improve the academic achievement of all students, including capacity building in pedagogies of learning, instructional strategies that meet the varied learning needs of students, and student motivation

~~5.~~7. The use of student assessments, including analysis of disaggregated assessment results to identify needs and progress of student subgroups

~~6.~~8. The use of technology to improve student performance and district operations

CSBA NOTE: CSBA's guide, "Practical Steps Toward Advancing Equitable and Supportive Discipline," a summary of research from the University of California, Los Angeles', and University of California, Berkeley's Race, Education, and Community Healing (REACH), offers actionable, research-informed steps for Governing Boards to support more equitable discipline practices, including the support of professional development opportunities that equip educators with effective restorative-focused classroom management tools.

~~7.~~9. Creation of safe and inclusive school environments

~~8.~~10. ~~Parental~~Parent/guardian involvement and community collaboration

~~9.~~11. Employee relations

~~10.~~12. Effective school and district planning processes

Staff Development Materials and Services

The Board shall adopt staff development materials and services that align with the district's mission, vision, and goals, are relevant to student academic achievement and well-being, and are instrumental in assisting administrative and supervisory staff in developing the knowledge and skills specified in Items #1-12, above.

CSBA NOTE: Education Code 244, as amended by AB 715 (Ch. 428, Statutes of 2025), prohibits the Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220. For more information regarding nondiscrimination in staff development, see BP 0410 - Nondiscrimination in District Programs and Activities.

The Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220 and Board Policy 0410 - Nondiscrimination in District Programs and Activities. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 244, as amended by AB 715, the Board is required to take remedial action as described below, if the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred, which violated Education Code 220. The following paragraph requires the Superintendent or designee to conduct the investigation on behalf of the Board.

If the Board knows or has reason to know that materials were used in a classroom, staff development materials or services were used, or an action occurred which subjected an individual to unlawful discrimination pursuant to Education Code 220, the Superintendent or designee shall remediate the action, which may include, but is not limited to, implementation of restorative justice practices. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 60152, as added by AB 715, if it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district is required to notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, CDE may use any means authorized by law to effect compliance. For more information regarding such notification see AR 1312.3 - Uniform Complain Procedures.

If it is determined that any textbook, instructional material, supplemental instructional material, staff development material, or curriculum provided by an organization has violated Education Code 244, the district shall notify the organization that corrective action is required unless the Superintendent of Public Instruction has already done so. If corrective action is not taken within 60 days, the California Department of Education may use any means authorized by law to effect compliance. (Education Code 60152)

The district's staff evaluation process may be used to recommend additional staff development for individual employees.

~~The Superintendent or designee shall evaluate the benefit to staff and students of professional development activities.~~

CSBA NOTE: Pursuant to Government Code 12940.2, as added by SB 303 (Ch. 216, Statutes of 2025), an employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. For more information regarding nondiscrimination in employment, see BP 4030 - Nondiscrimination in Employment.

An employee's assessment, testing, admission, or acknowledgment of their own personal bias that was made in good faith and solicited or required as part of a bias mitigation training does not, by itself, constitute unlawful discrimination. (Government Code 12940.2)

The Superintendent or designee shall provide a means for continual evaluation of the benefit of staff development activities to both staff and students and shall regularly report to the Board regarding the effectiveness of the staff development program. Based on the Superintendent's report, the Board may revise the program as necessary to ensure that the staff development program supports the district's priorities for student achievement and well-being.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: February 11, 2014
revised: ??, 2026

Facilities
Policy 7214: General Obligation Bonds

CSBA NOTE: The following policy may be revised to reflect district practice. Pursuant to the California Constitution, Article 16, Section 18, a school district may issue bonds for the construction of school facilities with either a two- thirds or 55 percent approval by local voters. To qualify for the lower 55 percent threshold pursuant to Proposition 39, districts are required to comply with additional accountability requirements as required by law and as specified in this Board policy and accompanying administrative regulation.

Education Code 15100 sets forth conditions under which the Governing Board may call for a bond election. Pursuant to Education Code 15266, these conditions are required to be satisfied if the Board is seeking either the two-thirds or 55 percent approval threshold.

In 88 Ops.Cal.Atty.Gen. 46 (2005), the Attorney General opined that a school district may use district funds to hire a consultant to assess the feasibility of developing a bond measure and to assess the public's level of support, but not to develop and implement a strategy to build a coalition to support the bond because such activities would be an impermissible use of public funds for campaign purposes in violation of Education Code 7054. However, in 99 Ops.Cal.Atty.Gen. 18 (2016), the Attorney General, while reaffirming the 2005 opinion, clarified that costs incurred from hiring consultants for pre-election services could not be paid from bond proceeds. For further discussion regarding use of district funds for political purposes, see BP 1160 - Political Processes. It is recommended that districts with questions about the use of bond proceeds consult CSBA's District and County Office of Education Legal Services or district legal counsel.

Additional information about debt financing for districts may be found in the California Debt and Investment Advisory's (CDIAC) publication, "California Debt Financing Guide."

The Governing Board recognizes that school facilities are an essential component of the educational program and that the Board has a responsibility to ensure that the district's facilities needs are met in the most cost-effective manner possible. The Board may direct the Superintendent to explore the possibility of a bond measure, which may include, but is not limited to, conducting community focus groups, surveys, and Board presentations. When the Board determines that it is in the best interest of district students, it may order an election on the question of whether bonds shall be issued to pay for school facilities.

CSBA NOTE: Pursuant to Government Code 8855, the Board is required to adopt a debt management policy prior to issuing any debt, including a general obligation bond. For sample policy language fulfilling this mandate, see BP 3470 - Debt Issuance and Management.
For bonds requiring a 55 percent majority, Education Code 15268 and 15270 set limits as to the maximum amount of the bond and the tax rate that may be levied as a result of the bond. Limitations for bonds requiring a two-thirds majority are detailed in Education Code 15102-15109.

The Board's decision to order a bond election, as well as its ~~determinations~~determination regarding the appropriate amount, timing, and structure of the bond issuance, shall be consistent with law and the district's debt management policy.

CSBA NOTE: Pursuant to Education Code 15100, the following requirement applies to bond elections ordered by the Board regardless of whether the Board is seeking the two-thirds or 55 percent approval threshold.

Before ordering a bond election, the Board shall obtain reasonable and informed projections of assessed valuations that take into consideration projections of assessed property valuations made by the county assessor. (Education Code 15100)

When any project to be funded by bonds will require state matching funds for any phase of the project, the ballot materials for the bond measure shall include a statement as specified in Education Code 15122.5, advising voters that, because the project is subject to approval of state matching funds, passage of the bond measure is not a guarantee that the project will be completed. (Education Code 15122.5)

Bonds Requiring 55 Percent Approval by Local Voters

CSBA NOTE: Pursuant to Education Code 15266, upon adoption of the resolution specified below, the district is required to comply with the accountability provisions required for the 55 percent threshold, even if the bond ultimately passes by a two-thirds majority of the voters.

The Board, by a two-thirds vote and subject to Education Code 15100, may adopt a resolution to incur bonded indebtedness and order an election. Pursuant to the California Constitution, Article 13A, Section 1(b)(3) and Article 16, Section 18(b), a bond election authorized pursuant to Education Code 15266 requires the approval of at least a 55 percent majority of the voters voting in the election. (Education Code 15266)

CSBA NOTE: Education Code 15266 requires bond elections to be held only during a regularly scheduled local election at which all of the electors (voters) in the district are entitled to vote. Therefore, those school districts whose boundaries encompass more than one city or county or whose board members are elected by trustee area are required to ensure that the bond election is on a ballot in which all of the electors in the district are entitled to vote, such as a statewide primary, general, or special election.

The bond election may only be ordered at a primary or general election, a statewide special election, or a regularly scheduled local election at which all of the electors of the district are entitled to vote. (Education Code 15266)

Bonded indebtedness incurred by the district pursuant to Education Code 15266 shall be used only for the following purposes: (California Constitution Article 13A, Section 1(b)(3) and 1(b)(3)(A))

1. The construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities

2. The acquisition or lease of real property for school facilities

3. The refunding of any outstanding debt issuance used for the purposes specified in Items #1-2 above

The proposition approved by the voters shall include the following accountability requirements:
~~The proposition approved by the voters shall include the following accountability requirements: (California Constitution Article 13A, Section 1(b)(3))~~

1. Certification that proceeds from the sale of the bonds will be used only for the purposes specified in Items #1- 2 above, and not for any other purposes including teacher and administrative salaries and other school operating expenses (California Constitution Article 13A, Section 1(b)(3))

CSBA NOTE: In Taxpayers for Accountable School Bond Spending v. San Diego Unified School District, the court held that new stadium lighting was not specifically authorized by the school bond when the bond language did not include construction of stadium lighting even though the full text of the measure authorized projects to "renovate/replace stadium bleachers" and to "upgrade fields, track, and courts for accessibility compliance" including "other costs incidental to and necessary for completion of the listed projects including... field lighting." Since bond proceeds may only be spent on school facilities projects listed in the bond project list, aspects of a project other than those that are incidental to and necessary for its completion should be explicitly authorized. It is recommended that districts with questions about project list language consult CSBA's District and County Office of Education Legal Services or district legal counsel.

2. A list of specific school facilities projects to be funded and certification that the Board has evaluated safety, class size reduction, and information technology needs in developing that list (California Constitution Article 13A, Section 1(b)(3))

CSBA NOTE: The Attorney General opined in 87 Ops.Cal.Atty.Gen. 157 (2004) that bond proceeds may be used to pay the salaries of district employees to the extent they perform administrative oversight work on bond projects. According to the opinion, because these audits are expressly required by Proposition 39 and are directly related to the bond projects rather than routine school operations, these project administration costs may be considered as within the purposes specified in California Constitution Article 13A, Section 1(b) (3)(A) and therefore are an appropriate expenditure of bond proceeds.

However, because the legality of using bond proceeds to pay the costs of required audits is not always clear, it is recommended that the district consult CSBA's District and County Office of Education Legal Services or district legal counsel regarding the legality of using bond proceeds to pay the costs of the audits required pursuant to Items #3-4 below.

The performance audit described in Item #3 may include an evaluation of the planning, financing, and implementation of the overall facilities program.

3. A requirement that the Board conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed (California Constitution Article 13A, Section 1(b)(3))

4. A requirement that the Board conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects (California
~~If a district general obligation bond requiring a 55 percent majority is approved by the voters,~~Constitution Article 13A, Section 1(b)(3))

5. A requirement that the Board shall appoint an independent citizens' oversight committee to inform the public concerning the expenditure of bond revenues as specified in Education Code 15278 and the accompanying administrative regulation~~.~~ (Education Code 15278)

This committee shall be appointed within 60 days of the date that the Board enters the election results in its minutes pursuant to Education Code 15274. (Education Code 15278)

The Superintendent or designee shall ensure that the annual, independent performance and financial audits required pursuant to Items #3-4 above are issued in accordance with the U.S. Comptroller General's Government Auditing Standards and submitted to the citizens' oversight committee at the same time they are submitted to the Superintendent or designee and no later than March 31 of each year. (Education Code 15286)

The Board shall provide the citizens' oversight committee with responses to all findings, recommendations, and concerns addressed in the performance and financial audits within three months of receiving the audits. (Education Code 15280)

The Board may disband the citizens' oversight committee when the committee has completed its review of the final performance and financial audits.

Bonds Requiring ~~66.67 Percent~~Two-thirds Approval by Local Voters

The Board may decide to pursue the authorization and issuance of bonds by approval of ~~66.67 percent~~a two-thirds majority of the voters pursuant to Education Code 15100 and California Constitution, Article 13A, Section 1(b)(2). If a majority of the Board agrees to such an election, or upon a petition of the majority of the qualified electors residing in the district, the Board shall adopt a resolution ordering an election on the question of whether to incur bonded indebtedness if approved by ~~a 66.67 percent~~two-thirds majority of ~~the~~ voters. (Education Code 15100)

CSBA NOTE: Pursuant to Education Code 15101, an election for a bond measure that requires two-thirds approval may be held only on specified days. Districts using this option should coordinate efforts with their local elections officials to ensure compliance with law.

The bond election may be ordered to occur on any Tuesday, except a Tuesday that is a state holiday or the day before or after a state holiday, is within 45 days before or after a statewide election unless conducted at the same time as the statewide election, or is an established election date pursuant to Elections Code 1000 or 1500. (Education Code 15101)

CSBA NOTE: Items #1-10 below reflect the purposes for which funds generated from a general obligation bond authorized with two-thirds voter approval may be used, pursuant to Education Code 15100. Some of these purposes may be inconsistent with Article 13A, Section 1 of the California Constitution, which permits a district to raise funds in this manner only for the acquisition or improvement of real property. It is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel when determining whether to order a bond election for any of the purposes specified in Education Code 15100.

Subject to limits specified in Article 13A, Section 1 of the California Constitution, bonds shall be sold to raise money for any of the following purposes: (Education Code 15100)

1. Purchasing school lots
2. Building or purchasing school buildings
3. Making alterations or additions to school building(s) other than as may be necessary for current maintenance, operation, or repairs
4. Repairing, restoring, or rebuilding any school building damaged, injured, or destroyed by fire or other public calamity
5. Supplying school buildings and grounds with furniture, equipment, or necessary apparatus of a permanent nature
6. Permanently improving school grounds
7. Refunding any outstanding valid indebtedness of the district, evidenced by bonds or state school building aid loans

8. Carrying out sewer or drain projects or purposes authorized in Education Code 17577

9. Purchasing school buses with a useful life of at least 20 years

10. Demolishing or razing any school building with the intent to replace it with another school building, whether in the same location or in any other location

Except for refunding any outstanding indebtedness, any of the purposes listed above may be united and voted upon as a single proposition by an order of the Board entered into the minutes. (Education Code 15100)

CSBA NOTE: Although Education Code 15278 requires that the Board appoint a citizens' oversight committee if the district has a general obligation bond approved according to the 55 percent threshold provisions, districts that have had approval of a bond with two-thirds majority vote are not required by law to appoint a citizens' oversight committee. However, such districts may, at their discretion, form an oversight committee under requirements and guidelines adopted by the Board.

The Board may appoint a citizens' oversight committee to review and report to the Board and the public as to whether the expenditure of bond revenues complies with the intended purposes of the bond.

Certificate of Results

CSBA NOTE: The following section applies to bond elections requiring either a 55 percent or two-thirds approval by local voters.

Pursuant to Elections Code 15307, as added by AB 5 (Ch. 250, Statutes of 2025), county elections officials are required to finish counting all ballots, with certain exceptions, and release a vote count for those ballots by the 13th day following an election. Pursuant to Elections Code 15372, following a bond election, the county elections official is required to submit a certificate of the election results to the Board, which then must provide certification to the County Board of Supervisors, as specified below.

If the certificate of election results received by the Board from the applicable county elections officials shows that the appropriate majority of the voters is in favor of issuing the bonds, the Board shall declare that the bond measure has passed and record that fact in its minutes. The Board shall then certify to the County Board of Supervisors all proceedings it had in connection with the election results. (Education Code 15124, 15274; Elections Code 15372, 15400)

Resolutions Regarding Sale of Bonds

CSBA NOTE: The following section applies to bond elections requiring either a 55 percent or two-thirds approval by local voters. Pursuant to Education Code 15140, bonds may be offered for sale by either the County Board of Supervisors or the County Superintendent of Schools. However, the County Board of Supervisors may adopt a resolution authorizing a district to sell bonds on its own behalf when the district has not received a qualified or negative certification in its most recent interim financial report. For more information regarding interim financial reports see BP/AR 3460 - Financial Reports and Accountability.

In addition to districts' authority to issue bonds pursuant to Education Code 15100-15254, Government Code 53506-53509.5 provide an alternative method. However, any district that intends to issue bonds using this alternative method is subject to stricter requirements pursuant to Government Code 53508.5.

Pursuant to Education Code 15100.3 and 15267, two or more small school districts with average daily attendance of 2,500 or less that have voter-approved authority to issue bonds, may form a joint powers authority, in accordance with Government Code 6500 - 6539.9, for the purpose of issuing or selling bonds for raising money for the purposes authorized.

Districts using these alternative methods may need to further modify this policy and accompanying administrative regulation. It is recommended that districts wishing to modify policy language consult with CSBA's District and County Office of Education Legal Services or district legal counsel as necessary.

Regardless of the method used to issue bonds, pursuant to Education Code 15144.1 and 15144.2, the district's total debt service to principal ratio must not exceed four to one and, if the bond allows for the compounding of interest, such as a capital appreciation bond (CAB), and matures more than 10 years after its issuance date, the bond must be redeemable by the district no later than 10 years from issuance. Pursuant to Government Code 53508.6, a current interest bond (CIB) may have a maturity of up to 40 years provided that the district complies with the disclosure requirements specified in Education Code 15146 and makes a finding that the useful life of the facility to be financed with the bonds is at least equal to the maturity date of the bonds.

Following passage of the bond measure by the appropriate majority of voters, the Board shall pass ~~a resolution~~one or more resolutions directing the issuance and sale of bonds~~.~~ as necessary. In accordance with law, ~~the~~each resolution shall prescribe the total amount of bonds to be sold and may also prescribe the maximum acceptable interest rate, not to exceed eight percent, and the time(s) when the whole or any part of the principal of the bonds shall be payable. (Education Code 15140; Government Code 53508.6)

CSBA NOTE: To ensure prudence in the expenditure of district resources, the Board should carefully consider all available funding instruments, such as CIBs, CABs, and convertible capital appreciation bonds, the manner in which the bonds will be sold, and other related issues as specified in Education Code 15146. Districts considering the method of bond sale and kinds of bonds to sell are encouraged to review CSBA's Governance Brief, "Bond Sales - Questions and Considerations for Districts," and establish a bond financing team including a municipal advisor and bond counsel.

In passing ~~the~~each resolution, the Board shall consider each available funding instrument, including, but not limited to, the costs associated with each and their relative suitability for the project to be financed.

Prior to the sale of bonds, the Board shall place an agenda item at a public meeting and adopt as part of the bond issuance resolution, or in a separate resolution, disclosures of the available funding instruments, the costs and sustainability of each, and all of the following information: (Education Code 15146)

1. Express approval of the method of sale, such as competitive or negotiated sales

2. Statement of the reasons for the method of sale selected

3. Disclosure of the identity of the bond counsel, and the identities of the bond underwriter and the financial adviser if either or both are utilized for the sale, unless these individuals have not been selected at the time the resolution is adopted, in which case the Board shall disclose their identities at the public meeting occurring after they have been selected

4. Estimates of the costs associated with the bond issuance, including, but not limited to, bond counsel and financial advisor fees, printing costs, rating agency fees, underwriting fees, and other miscellaneous costs and expenses of issuing the bonds

When the sale involves bonds that allow for the compounding of interest, such as a capital appreciation bond (CAB), the resolution to be adopted by the Board shall include Items #1-4 above as well as the financing term and time of maturity, repayment ratio, and the estimated change in the assessed value of taxable property within the district over the term of the bonds. The resolution shall be publicly noticed on at least two consecutive meeting agendas, first as an information item and second as an action item. The agendas shall identify that bonds that allow for the compounding of interest are proposed. (Education Code 15146)

Prior to adopting a resolution for the sale of bonds that allow for the compounding of interest, the Board shall be presented with the following: (Education Code 15146)

1. An analysis containing the total overall cost of the bonds that allow for the compounding of interest
2. A comparison to the overall cost of current interest bonds
3. The reason bonds that allow for the compounding of interest are being recommended
4. A copy of the disclosure made by the underwriter in compliance with Rule G-17 adopted by the federal Municipal Securities Rulemaking Board

CSBA NOTE: Government Code 8855 requires that the district report any proposed issuance of debt to CDIAC at least 30 days prior to the sale of the debt issue. Typically, bond counsel will file the report on behalf of the district. Government Code 8855 requires that the report include a certification that the district has adopted a debt management policy and that the issuance is consistent with that policy. Additionally, pursuant to Government Code 8855, the district is required to annually submit, on or before January 31, a report to the CDIAC regarding all outstanding debt and the use of the proceeds of the issued debt. For more information regarding the issuance of debt as a source of funding, see BP 3470 - Debt Issuance and Management.

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). (Government Code 8855)

After the sale, the Board shall be presented with the actual issuance cost information and shall disclose that information at the Board's next scheduled meeting. The Board shall ensure that an itemized summary of the costs of the bond sale and all necessary information and reports regarding the sale are submitted to the CDAIC. (Education Code 15146; Government Code 53509.5)

Bond Anticipation Notes

CSBA NOTE: Pursuant to Education Code 15150, the district is authorized to issue a bond anticipation note when the Board determines by resolution that it is in the best interest of the district to finance a facilities project on an interim basis in anticipation of the sale of bonds that has been approved by voters. The note may only be issued in accordance with law and subject to terms and conditions prescribed by the Board.

Whenever the Board determines that it is in the best interest of the district, it may, by resolution, issue a bond anticipation note, on a negotiated or competitive-bid basis, to raise funds that shall be used only for a purpose authorized by a bond that has been approved by the voters of the district in accordance with law. (Education Code 15150)

CSBA NOTE: Education Code 15150 clarifies that interest on a bond anticipation note may be paid at maturity from the proceeds of the sale of the bond in anticipation of which it was issued or paid periodically from a property tax levied for that purpose if certain conditions are satisfied.

Payment of principal and interest on any bond anticipation note shall be made at note maturity, not to exceed five years, from the proceeds derived from the sale of the bond in anticipation of which that note was originally issued or from any other source lawfully available for that purpose, including state grants. Interest payments may also be made from such sources. However, interest payments may be made periodically and prior to note maturity from an increased property tax if the following conditions are met: (Education Code 15150)

1. A resolution of the Board authorizes the property tax for that purpose

2. The principal amount of the bond anticipation note does not exceed the remaining principal amount of the authorized but unissued bonds

A bond anticipation note may be issued only if the tax rate levied to pay interest on the note would not cause the district to exceed the tax rate limitation set forth in Education Code 15268 or 15270, as applicable.

Deposit of Bond Proceeds

CSBA NOTE: Pursuant to Education Code 15146, the proceeds of the sale of bonds, exclusive of any premium received, is required to be deposited in the county treasury to the credit of the building fund of the district. Education Code 15146 prohibits districts from withdrawing proceeds from the sale of bonds at any time for purposes of making investments outside the county treasury.

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: August 14, 2012
revised: May 13, 2013
revised: April 18, 2014
revised: October 10, 2017
revised: September 10, 2024
revised: ??, 2026

Board Bylaws
Bylaw 9220: Governing Board Elections

CSBA NOTE: While many district elections are governed by state law, some district elections are governed by the applicable city or county charter, or both. This bylaw is written based on state law but should be modified to the extent a city or county charter applies.

Because the filling of elective offices involves serious issues of constitutional and statutory concerns, it is recommended that districts with questions related to local elections consult CSBA's District and County Office of Education Legal Services or district legal counsel.

Board Member Qualifications

CSBA NOTE: Education Code 35107 details eligibility for Governing Board membership as specified below, including the requirement to be registered to vote. Elections Code 2201 lists the causes for cancelling an individual's voter registration, including, but not limited to, legally established mental incompetency, proof that the person is presently imprisoned or on parole for conviction of a felony, or official notification that the voter is registered to vote in another country or state.

Additionally, pursuant to certain provisions of the California Constitution and various state laws, the conviction of certain offenses makes a person ineligible to be a Board member, except when the person has been granted a pardon in accordance with law. For a non-exhaustive list of such offenses, see the accompanying exhibit.

Any person is eligible to be a member of the Governing Board, without further qualifications, if the person is: 18 years of age or older; a citizen of California; a resident of the school district or, if ~~applicable~~required, the trustee area; a registered voter; and not legally disqualified from holding civil office. (Education Code 35107)

A person is not eligible to be a member of the Board if they have been convicted of an offense(s) as specified in law ~~and the accompanying Exhibit~~, except when the person has been granted a pardon in accordance with law.

A district employee duly elected to the Board shall resign from district employment, or shall otherwise cease being a district employee, before being sworn in. If a district employee duly elected to the Board is sworn in and remains a district employee, then the district's employment of the employee shall automatically terminate upon being sworn into office. (Education Code 35107)

CSBA NOTE: Pursuant to Government Code 1099, an individual is prohibited from simultaneously holding two public offices that are incompatible.

In 109 Ops.Cal.Atty.Gen. 106 (2026), the Attorney General granted a request to sue an individual serving both as a county board of education member and as a school board member of a district within the jurisdiction of the county board on the grounds that there was a substantial legal question that the two offices were incompatible pursuant to Government Code 1099.

Additionally, a person duly appointed or elected to the Board who holds an incompatible office at the time the Board member is sworn in to office as a Board member may not continue to serve in the incompatible office, and shall be deemed to have forfeited the incompatible office in accordance with Government Code 1099.

Except in a city and county [*meaning except in San Francisco*], there shall be a county board of education, which shall, except as provided in subdivision (b), consist of five or seven regular members to be determined by the county committee on school district organization. Each regular member of the board shall be an elector of the trustee area that the regular member represents, and shall be elected by the electors of the trustee area. In chartered counties, the manner of selection of the county board of education shall be prescribed in the county charter, or by the county board of supervisors. In a county unified school district or in a unified or elementary school district that includes all of the territory over which a county superintendent of schools has jurisdiction, the governing board of the district shall serve as the county board of education.

CSBA NOTE: See CSBA's website for information about governing board services that may be provided to candidates.

The Board encourages all candidates to become knowledgeable about the role of board members. ~~The Superintendent or designee shall provide a~~ Upon request by a Board candidate, ~~upon request by~~ the Superintendent or designee shall provide the candidate~~,~~ with ~~information that will enable them to understand~~:

1. Information regarding the responsibilities and expectations of ~~being~~ a Board member, including information regarding available workshops, seminars, and/or training~~. Additionally, the Superintendent or designee shall provide a Board candidate, upon request by the candidate, the~~

2. The county election official's contact information and general information about school programs, district operations, and Board responsibilities~~.~~

CSBA NOTE: Pursuant to Elections Code 2166.9, as added by AB 1392 (Ch. 300, Statutes of 2025), the residence address, telephone number, and email address of a Board candidate appearing on the affidavit of registration is required to be kept confidential except as provided by state law.

A candidate's residence address, telephone number, and email address recorded with the applicable county election official shall be kept confidential in accordance with state law. (Elections Code 2166.9)

Recalling a Board Member

~~A Board member may be recalled as permitted by Elections Code 11000-11386.~~ To commence a recall of a Board member, proponents shall serve, file, and publish or post a notice of intention to circulate the recall petition as specified by law and any applicable ~~county~~ elections official directives. Additionally, the recall petition shall be in the format provided by the Secretary of State and include, among other things, an estimate of the cost of conducting the special election, as determined by the ~~county~~ elections official, in consultation with the district. (Elections Code 11000-11386)

CSBA NOTE: Pursuant to Elections Code 11240, within 14 days after the regular Board meeting at which the Board received a certificate of sufficiency to recall a Board member, the Board is required to order a recall election and set a date for the recall election in accordance with law. Pursuant to Elections Code 11241, if the Board fails to do so, the elections official of the county which has jurisdiction over the district is required to set the date for the recall election within five days after the expiration of the 14-day window.

Within 14 days after the regular meeting at which the Board receives a certificate of sufficiency of signatures on a recall petition from ~~a county~~an elections official, the Board shall order an election to be held to determine whether the Board member named in the petition shall be recalled. The election shall be held not less than 88, nor more than 125, days after the date that the Board orders the election. However, the election may be conducted within 180 days after the issuance of the Board's order to consolidate the election with a regularly scheduled election. (Elections Code 11240- 11242)

A recall election of a Board member shall be conducted in accordance with Elections Code 11381-11386.

If a recall of a Board member is successful, that Board member's seat becomes vacant and shall be filled in accordance with Education Code 5090-~~95~~5095 and Board Bylaw 9223 - Filling Vacancies.

CSBA NOTE: Pursuant to Elections Code 11382, as amended by AB 94 (Ch. 251, Statutes of 2025), a recalled Board member may not be appointed to the seat that was vacated by the recall. For information on filling vacancies, see BB 9223 - Filing Vacancies.

However, a recalled Board member may not be appointed to the seat that was vacated by the recall. (Elections Code 11382)

Consolidation of Elections

CSBA NOTE: The following section is for districts that currently hold their Board elections at a time that is not concurrent with municipal or statewide elections.

In general, Education Code 5000 and Elections Code 1302 require the regular election of Board members to be held on the first Tuesday after the first Monday in November of each odd-numbered year. However, in accordance with Elections Code 1302 and 10404.5, districts are authorized to request consolidation of their Board elections with the local municipal or state primary or general election by adopting a Board resolution and submitting it to the County Board of Supervisors for approval. Most districts choose to consolidate their Board elections with the local municipal or state primary or general election.

Pursuant to Elections Code 14051-14052, districts are required to hold elections concurrent with statewide elections if holding nonconcurrent elections has previously resulted in a "significant decrease" in voter turnout, as defined. Districts consolidating their elections due to low voter turnout should follow the procedures specified in Elections Code 1302, including the adoption of a Board resolution. For further analysis, see CSBA's, "Legal Alert on the Impact of Senate Bill No. 415 on School Board Elections."

The Board may consolidate Board elections with the local municipal or statewide primary or general election in accordance with Elections Code 1302.

Additionally, if a regularly scheduled Board election held other than on a statewide election date results in a decrease in local voter turnout of 25 percent or more compared to the average local turnout for the previous four statewide general elections, the Board shall take action to consolidate Board elections with statewide elections in accordance with Elections Code 14051-14052.

In order to consolidate elections, the Board shall adopt a resolution and submit it to the County Board of Supervisors for approval not later than 240 days prior to the date of the currently scheduled district election. (Elections Code 10404.5)

Whenever a regularly scheduled Board election is changed due to consolidation of elections, the terms of office of incumbent Board members shall be extended to align with the next applicable election. (Elections Code 10404.5)

Elections Process and Procedures

CSBA NOTE: Pursuant to Elections Code 15307, as added by AB 5 (Ch. 250, Statutes of 2025), county elections officials are required to finish counting all ballots, with certain exceptions, and release a vote count for those ballots by the 13th day following an election. Pursuant to Elections Code 15400, after each election and the counting of the ballots has been completed, the Board is required to declare who has been elected to the Board.

For each election, upon ~~certification by the County Board of Supervisors~~receipt of the certified statement of the results of the election from the applicable county elections officials, the Board shall declare ~~who has~~which individuals have been elected to the Board in accordance with law. (~~Election~~Elections Code 15372, 15400)

CSBA NOTE: The following paragraph is for districts with board elections that have voters in more than one county and should be deleted by all other districts.

The declaration shall be transmitted to the county elections official with primary jurisdiction for the district, who shall then issue and deliver a certificate of election to each person elected. (Elections Code 15400-15401)

A Board member whose term has expired shall continue to discharge the duties of the office until a successor has qualified by taking the oath of office. (Government Code 1302, 1360)

CSBA NOTE: Option #1 below is for use where Board members are elected by trustee area. Option #2 below is for use where Board members are elected "at large." Option #3 below is for use where Board members are elected using a "hybrid" method.

OPTION 1: (Election by trustee area)
Each Board member shall reside ~~within~~in the trustee area ~~that the Board member represents but~~ they represent and shall be elected by ~~all~~ voters ~~in the district.~~ residing within that trustee area. Trustee areas shall be balanced by population as required by state and federal law.

CSBA NOTE: Elections Code 21100-21180 establishes a comprehensive set of rules that local governments are required to follow during the redistricting process.

Following each decennial federal census the Board shall adjust the boundaries of the district's trustee areas in accordance with Elections Code 21100-21180. (Education Code 5019.5)
OPTION 1 ENDS HERE

CSBA NOTE: Any district that selects Option 2 or 3 should ensure that its decision is consistent with law.

~~OPTION 2: (Election using "at-large" voting method)~~
~~Board members may reside anywhere within the district's boundaries and shall be elected by all voters in the district.~~
~~OPTION 2 ENDS HERE~~

CSBA NOTE: In addition to the methods described in Option 1 and Option 2, a district may use a "hybrid" method, which requires each Board member to reside within the trustee area that the Board member represents but be elected by all voters in the district. The extent, if any, to which a district using this "hybrid" method is required to balance its trustee areas by population is unclear.

~~OPTION 3: (Election using hybrid method)~~
~~Each Board member shall reside within the trustee area that the Board member represents but shall be elected by all voters in the district. Trustee areas shall be balanced by population as required by state and~~

~~federal law.~~

CSBA NOTE: Elections Code 21100-21180 establishes a comprehensive set of rules that local governments are required to follow during the redistricting process.

~~Following each decennial federal census the Board shall adjust the boundaries of the district's trustee areas in accordance with Elections Code 21100-21180. (Education Code 5019.5)~~
~~OPTIONS 3 ENDS HERE~~

CSBA NOTE: The following paragraph may be revised to reflect district practice. Districts using Option 2 or 3 above should periodically monitor the demographics within their geographical boundaries to ensure that no violation of law occurs.

The Board may review the district's Board election method to determine whether any modification is necessary.

CSBA NOTE: Converting from an "at-large" (Option 2 above) or a "hybrid" (Option 3 above) voting method to a "by trustee area" (Option 1 above) voting method involves complex issues of law regarding matters such as the redrawing of maps, required approvals, and transition dates. Elections Code 10010 and 21100-21150 require the Board to follow certain procedures and hold hearings before and after drawing maps of the proposed district boundaries to allow for public input. One such procedure is found in Elections Code 10010, which requires hearings to solicit input regarding the composition of the district, the content of the draft map(s), and the proposed sequence of elections, if applicable. Each such hearing is required to be publicly noticed and begin at a fixed time if it is held as part of a Board meeting that also includes other substantive agenda items.

The following paragraph may be deleted by districts that have already adopted the "by-trustee" election method (Option 1 above).

If the district seeks to change its election method, the Board shall follow procedural requirements and hold public hearings in accordance with Elections Code 10010 and 21100-21150 before adopting a resolution at an open meeting specifying the change and ~~obtain~~obtaining approval from the county committee on school district organization ~~having~~with primary jurisdiction ~~over~~for the district in accordance with Education Code 5019.

CSBA NOTE: The Attorney General opined in 105 Ops.Cal.Atty.Gen. 182 (2022) that when the boundaries of a district's trustee areas are adjusted or the district changes from "at-large elections" to "by-trustee area elections," and a vacancy then arises in a seat held by a Board member whose term of office began prior to the change in boundaries or election method, the vacancy should be filled using the boundaries or election method by which the incumbent Board member was elected. Any district that has already adopted a "by-trustee" election method should revise the following paragraph accordingly.

The election method or trustee-area boundaries in effect at the beginning of a Board member's term shall be used when any vacancy that occurs during that term is to be filled, even if, during the term, the district has adopted "by- trustee area" election method or trustee area boundaries have been adjusted.

Campaign ~~Conduct~~Finance

CSBA NOTE: The Political Reform Act and its associated regulations establish campaign finance rules for school board elections. Additionally, Education Code 35177 authorizes boards, by resolution, to limit campaign expenditures and/or contributions for candidates in board elections. The following paragraph may be modified to reflect district practice.

Based on the First Amendment, however, courts have imposed constraints on limitations on campaign expenditures and/or contributions limits. It is strongly recommended that, before adopting any campaign expenditures and/or contribution limits, the Board consult CSBA's District and County Office of Education Legal Services or district legal counsel, in order to ensure that the district's limits satisfy legal restrictions.

All candidates, including current Board members running as incumbents, shall abide by local, county, state, and federal requirements regarding campaign contributions, funding, and expenditures.

CSBA NOTE: Government Code 85300 generally prohibits the expenditure of public funds for the purpose of seeking elective office. However, Government Code 85300 permits a candidate to expend or accept public funds for the purpose of seeking elective office if the Board establishes a dedicated fund for that purpose, provided that both (1) the public funds are available to all qualified, voluntarily participating candidates for the same office without regard to incumbency or political party preference and (2) the Board has established criteria for determining a candidate's qualifications. For school board elections, candidate qualifications are governed by state law as specified in "Board Member Qualifications," above.

A Board ~~member~~candidate shall not expend~~, and a candidate shall not~~ or accept~~,~~ any public money for the purpose of seeking elective office. However, the district may establish a dedicated fund for those seeking election to the Board, provided that the funds are available to all candidates who are qualified pursuant to Education Code 35107 without regard to incumbency or political preference. (Government Code 85300)

CSBA NOTE: Pursuant to Elections Code 20440, county election officials are required to present each candidate running for public office with a voluntary Code of Fair Campaign Practices for the candidate to sign. However, neither the district nor candidates have authority to enforce the pledge if it is violated. The following paragraph expresses the Board's desire that candidates for Board membership sign and abide by the terms of the pledge.

In order to help protect the public's trust in the electoral process as well as the public's confidence in the Board and district, the Board encourages all candidates to sign and adhere to the principles in the Code of Fair Campaign Practices pursuant to Elections Code 20440.

Statement of Qualifications

On the 125th day prior to the day fixed for the general district election, the Board secretary or designee shall deliver a notice, bearing the secretary's signature and district seal, to the county elections official describing both of the following: (Elections Code 10509)

1. The elective offices of the district to be filled at the ~~general~~applicable election and which offices, if any, are for the balance of an unexpired term

2. Whether the district or the candidate is to pay for the publication of a statement of qualifications pursuant to Elections Code 13307

CSBA NOTE: Pursuant to Elections Code 13307, the candidate statement is limited to 200 words (Option 1 below), unless the Board chooses to authorize a 400-word maximum (Option 2 below).

OPTION 1: (200 Words Limit)
Candidates for the Board may submit a candidate statement to the elections official for inclusion in the voter's pamphlet. Candidate statements shall be limited to no more than 200 words. (Elections Code 13307)
OPTION 1 ENDS HERE

~~OPTION 2: (400 Words Limit)~~
~~Candidates for the Board may submit a candidate statement to the elections official for inclusion in the voter's pamphlet. Candidate statements shall be limited to no more than 400 words. (Elections Code 13307)~~
~~OPTION 2 ENDS HERE~~

CSBA NOTE: Pursuant to Elections Code 13307, a voter may receive by mail a voter's pamphlet that contains candidate statements or, when authorized by the elections official, may opt to obtain the voter's pamphlet and related materials electronically such as from the elections official's website or via email. When electronic distribution is authorized by the elections official, districts may choose, pursuant to Elections Code 13307, whether to permit Board candidates to prepare a statement for electronic distribution. If a candidate chooses to submit a statement for electronic distribution only, it will not appear in the mailed voter's pamphlet.

The following paragraph, which may be revised to reflect district practice, is for use by any district that authorizes electronic distribution of candidate statements in addition to or instead of the mailed voter's pamphlet.

When the elections official allows for the electronic distribution of candidate statements, a candidate for the Board may, in addition to or instead of submitting a candidate statement for inclusion in the mailed voter's pamphlet, prepare and submit a candidate statement for electronic distribution. (Elections Code 13307)

CSBA NOTE: Prior to the beginning of the nominating period, Elections Code 13307 requires the Board to determine whether to have the district assume the costs of producing candidate statements or to charge candidates for the costs, regardless of whether the statements are for hard copy or electronic distribution. In 85 Ops.Cal.Atty.Gen. 49 (2002), the Attorney General opined that Elections Code 13307, which authorizes the district to pay for distributing candidate statements for nonpartisan elective offices, does not conflict with Education Code 7054, which prohibits the use of district resources for campaign purposes.

Option 1 below is for districts that assume the costs associated with producing candidate statements, and Option 2 is for districts that charge candidates for the costs. The following options may be revised to reflect the method of distribution (i.e., electronic and/or hard copy) used by the district.

~~OPTION 1: (Candidate Statement Paid by District)~~
~~The district shall pay the cost of printing, handling, translating, mailing, and/or electronically distributing candidate statements filed pursuant to Elections Code 13307.~~
~~OPTION 1 ENDS HERE~~

OPTION 2: (Candidate Statement Paid by Candidate)
The district shall assume no part of the cost of printing, handling, translating, mailing, or electronically distributing candidate statements filed pursuant to Elections Code 13307. As a condition of having candidate statements included in the voter's pamphlet, the district may require candidates to pay their estimated pro rata share of these costs to the district in advance pursuant to Elections Code 13307.
OPTION 2 ENDS HERE

Tie Votes in Board Member Elections

CSBA NOTE: Education Code 5016 requires the Board to decide, before conducting any election, whether a potential tie will be resolved by lot or by a runoff election. Option 1 provides for the use of lots to determine the winner in case of a tie in every election and Option 2 provides for a runoff election in every election.

Education Code 5016 requires the County Superintendent of Schools to provide certification of a tie vote in an election to the district Board.

OPTION 1: (Tie Decided by Lot)
Whenever the County Superintendent of Schools with primary jurisdiction for the district certifies to the Board that there is a tie vote such that it is impossible to determine which of two or more candidates has been elected to the Board, the Board shall immediately notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the Board. The Board at that time and place shall determine the winner by lot. (Education Code 5016)
OPTION 1 ENDS HERE

~~OPTION 2: (Tie Decided by Runoff Election)~~
~~Whenever the County Superintendent of Schools with primary jurisdiction for the district certifies to the Board that there is a tie vote such that it is impossible to determine which of two or more candidates has been elected to the Board, the Board shall schedule a runoff election in accordance with law. (Education Code 5016)~~
~~OPTION 2 ENDS HERE~~

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Bylaw adopted: April 10, 2007
revised: January 13, 2009
revised: September 10, 2013
revised: August 8, 2017
renamed: September 13, 2022
revised: June 21, 2023
revised: December 17, 2024
revised: ??, 2026

Sierra County/Sierra-Plumas Joint USD

Board Bylaws

Exhibit 9220 – Governing Board Elections

This exhibit is a non-exhaustive list of offenses the conviction of which disqualifies a person from holding public office, including as a Governing Board member of a school district, in the State of California.

1. California Constitution, Article VII, Section 8: Giving or offering a bribe to procure personal election or appointment

2. California Constitution, Article VII, Section 8: Committing bribery, perjury, forgery, malfeasance in office, or other high crimes

3. Penal Code ~~section~~ 67: Giving or offering a bribe to any executive officer in the state to influence any decision made by that officer in their official capacity

4. Penal Code ~~section~~ 68: While an executive or ministerial officer, employee, or appointee of the state, a county, a city, or another political subdivision of the state, asking for, receiving, or agreeing to receive any bribe to influence any decision made by that person in their official capacity

5. Penal Code ~~section~~ 74: As a public officer, for gratuity or reward, appointing another person to public office, or permitting another person to exercise or discharge the duties of their office

6. Penal Code ~~section~~ 88: While a member of the Legislature or of a legislative body of a city, county, city and county, school district, or other special district, committing any of various crimes against the Legislative power, including bribery and logrolling

7. Penal Code ~~section~~ 98: While an officer, committing any of various bribery and corruption crimes against the public justice as specified in Penal Code 92-100, including bribing or threatening judges or jurors

8. Penal Code ~~section~~ 165: Giving or offering a bribe to a member of a city council or a board of supervisors to influence any decision made by that member in their official capacity

9. Penal Code ~~section~~ 424: While an officer of the state or of any county, city, town, or district of the state, or while otherwise charged with the receipt, safekeeping, transfer, or disbursement of public moneys, appropriating such moneys for personal use, or refusing to pay any public moneys as required by law

10. Penal Code ~~section~~ 2772: Interfering with the work of prisoners employed at a road camp, or giving or attempting to give such prisoners any controlled substances, intoxicating liquors, firearms, weapons, or explosives of any kind

11. Penal Code ~~section~~ 2790: Interrupting the work of prisoners employed at a public park or camp, or giving or attempting to give such prisoners any controlled substances, intoxicating liquors, firearms, weapons, or explosives of any kind

12. Government Code ~~section~~ 1021: Committing designated crimes as specified in the California Constitution or state law

13. Government Code ~~section~~ 1097: While a public official, being financially interested in a contract made in their official capacity, or by any body or board of which ~~he or she~~ the public official is a member, or aiding or abetting a public official in committing such a violation

14. Government Code ~~section~~ 9055: While a member of the Legislature or of a legislative body of a city, county, city and county, school district, or other special district, committing any of various crimes against the Legislative power, including bribery and logrolling

15. Government Code ~~section~~ 9412: While a member of the Legislature, refusing to appear before the Senate, Assembly, or any committee of the Legislature after being summoned to testify, or while appearing before the Senate, Assembly, or any committee, refusing to be sworn or to answer any material and proper question, or refusing to produce, upon reasonable notice, any material and proper books, papers, or documents in their possession and under their control

16. Elections Code ~~section~~ 20: Committing a felony involving accepting or giving, or offering to give, any bribe, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes

17. Elections Code ~~section~~ 18501: While a public official, aiding the illegal casting of a vote at an election or otherwise facilitating the perpetration of election fraud

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: December 17, 2024
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Board Bylaws
Bylaw 9240: Board Training

CSBA NOTE: CSBA's Professional Governance Standards include expectations that each Governing Board member will participate in professional development and commit the time and energy necessary to be an informed and effective leader. See CSBA's website for education opportunities, including, but not limited to, the Institute for New and First-Term Board Members, Masters in Governance (MIG) Program, Annual Education Conference and Trade Show, Legal Symposium for Experienced Board Members, Board Presidents Workshop, Brown Act Workshop, Policy Update Webinars, and Ethics Trainings, as well as other workshops and webinars on specific topics, and in-district governance consulting services.

The Governing Board believes that ~~the Board's~~its ability to effectively and responsibly govern the district is essential to promoting student achievement, building positive community relations, and protecting the public interest in district schools. Board members shall participate in ~~mandatory~~trainings on school district finance, ethics ~~training,~~, and mandated reporting as ~~outlined below, and~~required by this Bylaw. Additionally, Board members are encouraged to participate in ongoing opportunities for professional development ~~sufficient~~ to help them understand their responsibilities, stay abreast of new developments in education, and improve their governance skills.

CSBA NOTE: Education Code 35220-35223, as added by AB 640 (Ch. 618, Statutes of 2025), requires a Board member to receive training on school district finance based on curricula to be developed by the Fiscal Crisis and Management Assistance Team (FCMAT), in consultation with the California Department of Education, and for the district to maintain records of such trainings. In lieu of the training based on the FCMAT curricula, Board members may satisfy the training requirement by successfully completing CSBA's MIG Program.

~~Unless a Board member's~~Each Board member shall complete a training in district finance in accordance with Education Code 35220-35223. For Board members in office as of April 1, 2027, the deadline to complete the training is April 1, 2028, unless their term ~~expires prior to January 1, 2026~~of office ends before April 1, 2028. For Board members elected or appointed to office after April 1, 2027, including a Board member newly elected or appointed to a nonconsecutive term, the deadline to complete the training is one year from the first day of serving as a Board member. Completion of CSBA's Masters in Governance (MIG) Program shall be deemed to satisfy the district finance training requirement.

CSBA NOTE: Government Code 53234-53235.2 requires a local agency official, including a Board member, to receive recurring trainings in ethics, and for the district to maintain records of such trainings. CSBA offers ethics trainings to satisfy this requirement. Additionally, pursuant to Government Code 53235, the Fair Political Practices Commission, in consultation with the Attorney General, is required to offer a free online ethics training course.

In addition, Government Code 53234-53235.2, as amended by SB 827 (Ch. 661, Statutes of 2025), imposes a similar requirement on Superintendents. For more information on required trainings for the Superintendent, see BP 2110 - Superintendent Responsibilities and Duties.

Additionally, each Board member shall complete ethics training in accordance with Government Code 53234-~~53235.2 by January 1, 2026,~~ 53235.2 within six months from the first day of serving as a Board member and at least once every two years thereafter. (Government Code 53235)

CSBA NOTE: The Child Abuse and Neglect Reporting Act (Penal Code 11164-11174.3) identifies persons who are mandated to report known or suspected child abuse or neglect and establishes procedures for filing a report. Pursuant to Penal Code 11165.7, as amended by SB 848 (Ch. 460, Statutes of 2025), a mandated reporter includes a Board member. Additionally, Education Code 44691, as added by SB 848, requires districts to provide annual training to employees, volunteers, and persons working on their behalf who are mandated reporters. Although not explicitly required by law, a Board member, as a mandated reporter, may receive appropriate training. The remainder of this Bylaw is written to require such training for Board members and should be modified to reflect district practice.

For more information on mandated reporter training, see BP/AR 5141.4 - Child Abuse Prevention and Reporting. Additionally, it is recommended that districts with questions regarding mandated reporter training requirements consult CSBA's District and County Office of Education Legal Services or district legal counsel.

In addition, each Board member shall receive annual mandated reporter training in accordance with Board Policy/Administrative Regulation 5141.4 - Child Abuse Prevention and Reporting. (Education Code 44691; Penal Code 11165.7)

~~Once completed, the~~Each Board member shall inform the Board president and Superintendent~~, who~~ or designee of the completion of any training required by this Bylaw, and the Superintendent or designee shall ensure that records of participation and completion are retained for each Board ~~member's participation in the required ethics training.~~member. (Education Code 35222; Government Code 44691, 53235.2)

CSBA NOTE: Pursuant to Government Code 54952.7, as amended by SB 707 (Ch. 327, Statutes of 2025), the district is required to provide a copy of the Brown Act to each elected or appointed Board member.

Upon each Board member's election or appointment, the district shall provide the Board member with a copy of the Brown Act. (Government Code 54952.7)

The Board president and/or the Superintendent or designee shall provide an orientation to newly elected or appointed Board members consistent with Board Bylaw 9230 - Orientation.

The Board president shall work with the Superintendent or designee to include funds in the district's proposed annual budget for professional development, and associated reasonable travel expenses, for the Board as a whole and for each individual Board member ~~in the district's proposed annual budget~~.

Consistent with the availability of funds in the district's adopted annual budget, the Board president or designee shall annually develop, and bring to the Board for ~~adoption~~consideration at a Board meeting, a Board professional development calendar designed to assist the Board as a whole in understanding the principles of effective governance, including, but not limited to, information on ~~school finance and budgets~~the district's budget, student achievement and assessment, labor relations, community relations, program evaluation, open meeting laws (the Brown Act), conflict of interest laws, and other topics necessary to govern effectively and in compliance with law.

CSBA NOTE: The following paragraph, which may be modified to reflect district practice, authorizes individual Board members to identify and participate in additional professional development opportunities so long as there are funds available in the district's adopted annual budget for such purpose.

Consistent with the availability of funds in the district's adopted annual budget, individual Board members may identify and participate in additional professional development opportunities, and shall timely inform the Board president and the Superintendent upon doing so. Additionally, the Superintendent or designee shall establish timelines and procedures for how an individual Board member shall request that the district pay for such professional development opportunities, whether in advance or by reimbursement.

Board members are encouraged to consider participating in the professional development opportunities offered by CSBA such as the Institute for New and First-Term Board Members, ~~Masters in Governance~~MIG Program, Annual Education Conference and Trade Show, Legal Symposium for Experienced Board Members, Board Presidents Workshop, Brown Act Workshop, Policy Update Webinars, and Ethics Trainings.

Individual Board members are encouraged to share the knowledge or skills acquired from individual professional development opportunities with the full Board, thereby benefiting the Board as a whole and the district.

CSBA NOTE: Pursuant to Government Code 54952.2, a "meeting" subject to Brown Act requirements does not include the attendance of a majority of the Board's members at a conference or similar public gathering, provided that a majority of the members do not discuss among themselves business of a specific nature that is within the subject matter jurisdiction of the Board. For more information regarding Board meetings, including what constitutes a Board meeting, see BB 9320 - Meetings and Notices.

Consistent with Board Bylaw 9320 - Meetings ~~And~~and Notices, Board members may attend a professional development opportunity as part of a conference or similar public gathering, such as the Annual Education Conference and Trade Show hosted by CSBA, so long as a majority of the Board members do not discuss among themselves, other than as part of the scheduled program, business of a ~~specified~~specific nature that is within the district's jurisdiction.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Bylaw adopted: April 10, 2007
revised: February 14, 2017
revised: March 19, 2025
revised: ??, 2026

CSBA POLICY GUIDE SHEET – October 13, 2026__*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 0410 – Nondiscrimination in District Programs and Activities

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

Board Policy 1312.2 – Complaints Concerning Instructional Materials

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

Board Policy 1312.3 – Uniform Complaint Procedures

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

Board Policy 5020 – Parent Rights and Responsibilities

Policy updated in conjunction with the accompanying administrative regulation.

Board Policy 5022 – Student and Family Privacy Rights

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

Board Policy 5125 – Student Records

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

Board Policy 5131.8 – Mobile Communications Devices

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

Board Policy 5145.3 – Nondiscrimination/Harassment

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

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Philosophy, Goals, Objectives and Comprehensive Plans
Policy 0410: Nondiscrimination In District Programs And Activities

CSBA NOTE: Pursuant to Education Code 234.1, districts are mandated to adopt policy, as well as a process for receiving and investigating complaints, to ensure that district programs and activities are free from unlawful discrimination.

In accordance with various provisions of state and federal law and regulation, and related court cases, discrimination in education programs and activities is unlawful when it is based on certain actual or perceived characteristics of an individual. This includes, but is not limited to, discrimination based on race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status. For more information specific to the protection of students against discrimination and harassment, see BP/AR 5145.3 - Nondiscrimination/Harassment and BP/AR 5145.7 - Sexual Harassment.

Government Code 12940 provides additional protections for employees, job applicants, unpaid interns, and volunteers against unlawful discrimination and harassment on the basis of actual or perceived age; religious creed; reproductive health decision-making; sex, which includes some of the characteristics listed in the prior paragraph, as well as breastfeeding; and veteran or military status. For more information specific to the protection against discrimination as related to volunteers, see BP 1240 - Volunteer Assistance, and, as related to employees, including unpaid interns, volunteers, contractors, and job applicants, see BP/AR 4030 - Nondiscrimination in Employment and BP/AR 4119.11/4219.11/4319.11 - Sexual Harassment.

Education Code 33801 and 33802, as added by AB 715 (Ch. 428, Statutes of 2025), established the California Office of Civil Rights, the purpose of which is to work directly with districts, county offices of education, and charter schools to prevent and address discrimination and bias pursuant to Education Code 220. Additionally, pursuant to Education Code 280, as added by AB 715, the Superintendent of Public Instruction (SPI), in consultation with the executive director of the State Board of Education and the Antisemitism Prevention Coordinator, is required to develop and maintain a distinct webpage on the California Department of Education's (CDE) website containing resources and information specific to antisemitism.

Education Code 260 and 5 CCR 4900-4965 require the Governing Board to monitor district compliance with state and federal nondiscrimination laws. The federal laws are enforced by the U.S. Department of Education's Office for Civil Rights (USOCR), and CDE may investigate complaints regarding discrimination pursuant to 5 CCR 4600-4670.

Title IX of the Education Amendments of 1972 (20 USC 1681-1688) prohibits discrimination based on sex in district programs and activities. Although the Title IX regulations were amended by 89 Fed.Reg. 33474, effective August 1, 2024, these amendments were vacated nationwide by the United States District Court in Tennessee v. Cardona on January 9, 2025. Following this decision, USOCR's February 4, 2025 Dear Colleague Letter clarified that USOCR will enforce Title IX based on the regulations as they existed prior to August 1, 2024. Therefore, references in this Board policy to Title IX and its implementing regulations are to the Title IX regulations as they existed prior to August 1, 2024.

The Governing Board is committed to providing equal opportunity for all individuals in district programs and activities.

This policy shall apply to all acts related to a school activity or school attendance occurring within a school under the district's jurisdiction and to all acts of the Board and the Superintendent in enacting policies and procedures that govern the district. (Education Code 234.1)

District programs, activities, and practices shall be free from unlawful discrimination against an individual or group based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; religious creed; age; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; reproductive health decision-making; breastfeeding or related medical conditions; parental, marital, and family status; and veteran or military status; a perception of one or more, or any combination, of such characteristics; or association with a person or group with one or more, or any combination, of these actual or perceived characteristics. (Education Code 200, 210.1, 210.2, 210.3, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12920, 12926, 12940; 20 USC 1681-1688, 29 USC 621, 42 USC 2000d-2000d-7, 2000e-2)

CSBA NOTE: Unless an exception applies, Education Code 234.7, as amended by AB 495 (Ch. 664, Statutes of 2025), prohibits the collection and disclosure of information or documents regarding the citizenship or immigration status of students, student family members, and staff. For more information regarding the prohibition against collecting and disclosing citizenship or immigration status of students, student family members, and staff, including limited exceptions, see BP/AR 1340 - Access to District Records and BP/AR 1445 - Response to Immigration Enforcement.

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on any of the categories identified above. The immigration or citizenship status of a student, a student's family member, or district staff may only be collected and disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

CSBA NOTE: Pursuant to Education Code 242, CDE has developed guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, which are available on its website.

Pursuant to Education Code 280, as added by AB 715, CDE is required to issue, by October 1 of each year, a management bulletin describing the protections, requirements, and responsibilities prescribed in specified state laws regarding unlawful discrimination related to instruction, and instructional and staff development materials.

For more information regarding the prohibition of discrimination as it applies to textbooks, instructional materials, supplemental instructional materials, or other curriculum for classroom instruction, or any book or resource in a school library, see BP/AR/E(1) 6161.1 - Selection and Evaluation of Instructional materials, BP 6161.11 - Supplementary Instructional Materials, and BP 6163.1 - Library Media Centers. Also see CSBA's, "Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities," "Instructional Materials Adoptions: Local governing board responsibilities," and "State Roles, Responsibilities, and Process for Instructional Materials Adoption," and the California Attorney General's, "Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books."

District programs and activities shall be free of any discriminatory use, selection, or rejection of textbooks, instructional materials, library books, or similar educational resources.

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

CSBA NOTE: Education Code 244 lists materials a Board is prohibited from adopting or approving, and, as amended by AB 715, includes staff development materials if the use would subject a student to unlawful discrimination pursuant to Education Code 220. For more information regarding staff development, see BP 4131 - Staff Development, BP 4231 - Staff Development, and BP 4331 - Staff Development.

Additionally, the use of any textbook, instructional material, supplemental instructional material, staff development material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be adopted by the Board or district if the use would subject a student to unlawful discrimination as specified in Education Code 220. (Education Code 244)

CSBA NOTE: Pursuant to Education Code 51500, teachers may not give instruction and districts may not sponsor any activity that promotes a discriminatory bias, as described below. Additionally, Education Code 51501, as amended by AB 715, requires that instructional materials adopted by the Board be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship.

The district shall not sponsor any activity, and a teacher shall not provide instruction, that promotes a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220. Instructional materials and teacher instruction shall be factually accurate, align with adopted curriculum and standards, as specified in Board Policy and Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials, and be consistent with accepted standards of professional responsibility, as specified in Board Policy 4119.21/4219.21/4319.21 and accompanying exhibits, rather than advocacy, personal opinion, bias, or partisanship. (Education Code 51500, 51501)

CSBA NOTE: Education Code 244, as amended by AB 715, prohibits the Board from adopting or approving the use of any staff development materials or services if such materials or services promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220.

Additionally, the Board shall not adopt the use of any staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220. (Education Code 244)

CSBA NOTE: Education Code 221.2-221.3, the California Racial Mascot Act, declare the use of racially derogatory or discriminatory school or athletic team names, mascots, or nicknames in public schools to be contrary to providing an equal education. Education Code 221.3 prohibits public schools, other than those operated by an Indian tribe or a tribal organization, from using any derogatory Native American term for school or athletic team names, mascots, or nicknames without the written consent of a local federally recognized Indian tribe. Education Code 33315 requires that the uniform complaint procedures (UCP) be used to investigate and resolve complaints alleging a violation of Education Code 221.3. For more information regarding UCPs, see BP/AR 1312.3 - Uniform Complaint Procedures.

District programs and activities shall be free of any racially derogatory or discriminatory school or

athletic team names, mascots, or nicknames.

Derogatory Native American terms, including but not limited to, Apaches, Big Reds, Braves, Chiefs, Chieftains, Chippewa, Comanches, Indians, Redskins, Savages, Squaw, and Tribe, shall not be used for any school or athletic team name, mascot, or nickname, unless permitted in accordance with Education Code 221.3.

CSBA NOTE: Pursuant to Government Code 53080, as amended by AB 932 (Ch. 628, Statutes of 2025), districts are prohibited from discriminating against any person on the basis of sex or gender in the programs specified in the following paragraph. Government Code 53080 lists factors to consider when making a determination of whether discrimination exists.

The district shall not discriminate against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs. (Government Code 53080)

The Superintendent or designee shall annually review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. The Superintendent or designee shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Complaints

CSBA NOTE: Complaints alleging discrimination based on a violation of Education Code 243 or 244 related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, may be brought under the district's UCP or may be filed directly with the SPI. Complaints that are filed directly with the SPI are required to identify the basis for doing so, and present evidence that supports the basis for the direct filing. In such cases, the SPI may directly intervene without waiting for an investigation by the district.

Additionally, pursuant to Education Code 262.3, as amended by AB 715, a party to a written complaint of prohibited discrimination may appeal, directly with the SPI, if the district fails to issue an investigation report within the timeline required by the UCP. In such a case, the complaint is required to present evidence that supports the basis for the direct filing and why immediate action is necessary. Prior to intervention by the SPI, CDE is required to attempt to work with the district to issue a district investigation report within the timeline required by the UCP. For more information regarding UCPs, see BP/AR 1312.3 - Uniform Complaint Procedures.

All complaints alleging unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with Board Policy and Administrative Regulation 1312.3 - Uniform Complaint Procedures, for students, and Administrative Regulation 4030 - Nondiscrimination in Employment, for employees.

Notices

CSBA NOTE: Pursuant to 34 CFR 104.8 and 106.8, a district that receives federal aid is required to take "continuing steps" to notify students, parents/guardians, employees, employee organizations, and applicants for admission and employment that it does not discriminate on the basis of disability or sex in its education programs or activities.

Additionally, Education Code 221.61 requires districts to post specified information relating to Title IX on their websites. To ensure consistent implementation of the laws, the same notification requirement

should be adopted for all the protected categories as provided in the following paragraph.

Pursuant to 34 CFR 104.8 and 106.8, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual ~~parental~~parent/guardian notification distributed in accordance with Board Policy/Exhibit(1) 5145.6 - Parent/Guardian Notifications and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the district. ~~The~~ Additionally, the notification shall ~~also~~ be posted on the district's website, in both English and Spanish and at a reading level that may be comprehended by students in high school, and on social media and in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

CSBA NOTE: Pursuant to Education Code 48980, as amended by AB 715, the district is required to include in the annual parent/guardian notification the protections, requirements, and responsibilities regarding discrimination, as described below.

In addition, the Superintendent or designee shall, in accordance with Board Policy 5145.6 - Parent/Guardian notifications, include in the annual parent/guardian notification the protections, requirements, and responsibilities regarding unlawful discrimination related to instruction and instructional and staff development materials, as specified in Education Code 244, 262.3, 280, 33800, 33801, 33802, 33803, 33803.1, 33804, 51500, 51501, 60151, 60152. (Education Code 48980)

CSBA NOTE: Pursuant to Education Code 234.7, as amended by AB 495, a district is required to notify parents/guardians with specified information regarding their children's right to a free public education regardless of immigration status, and other related information. For more information regarding parent/guardian notifications related to immigration status and response to immigration enforcement, see BP/AR 1445 - Response to Immigration Enforcement and BP/E(1) 5145.6 - Parent/Guardian Notifications.

The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement~~. (Education Code 234.7)~~ in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

CSBA NOTE: Pursuant to Education Code 48985, when 15 percent or more of students enrolled in a school speak a single primary language other than English, all notices, reports, statements, or records sent to the parents/guardians of these students are required to also be written in the primary language and may be answered by the parent/guardian in English or the primary language. Additionally, 20 USC 6311 and 6312 require that districts receiving Title I funds provide parent/guardian notices in an understandable and uniform format and, to the extent practicable, in a language that parents/guardians understand.

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. Additionally, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language. (Education Code 48985; 20 USC 6312)

Access for Individuals with Disabilities

CSBA NOTE: Pursuant to the Americans with Disabilities Act (ADA) and its implementing regulations, district facilities must be accessible to and usable by individuals with disabilities. Compliance methods may include equipment redesign, reassignment of services to accessible buildings, assignment of aides to beneficiaries, home visits, delivery of services at alternate accessible sites, and alteration of existing facilities and construction of new facilities. In achieving compliance, a district

need not make structural changes to existing facilities if other methods are effective, the district can demonstrate that the structural change would result in a fundamental alteration in the nature of the activity, or the district can demonstrate an undue financial or administrative burden. However, pursuant to 28 CFR 35.151, all newly constructed facilities must comply with the 2010 ADA Standards for Accessible Designs issued by the U.S. Department of Justice (DOJ).

Additionally, pursuant to 28 CFR 35.136, a district is required to permit an individual with a disability to be accompanied by a service animal on district premises when, without the animal's assistance, the individual with a disability will not be able to access or participate in a district program or activity. For more information regarding use of service animals by individuals with disabilities, see BP/AR 6163.2 - Animals at School. It is recommended that districts with questions about compliance with the ADA consult CSBA's District and County Office of Education Legal Services or district legal counsel as appropriate.

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

CSBA NOTE: Pursuant to 28 CFR 35.130 and 35.160, the ADA requires districts to make reasonable modifications in policies, practices, or procedures, including furnishing appropriate auxiliary aids and services where necessary, to ensure that an individual with a disability is not excluded from participation or denied a benefit, service, or program on the basis of that disability. However, pursuant to 28 CFR 35.164, if the district can demonstrate that making such modifications in policies, practices, or procedures would fundamentally alter the nature of the service, program, or activity, then the district need not make such modifications.

Additionally, Government Code 54953.2 requires that all Board meetings meet the protections of the ADA and implementing regulations (28 CFR 35.160 and 36.303). The district is required to ensure that such meetings are accessible to persons with disabilities and that disability-related accommodations, such as auxiliary aids and services, are made available upon the request of any individual with a disability. In addition, Government Code 54953.8, as added by SB 707 (Ch. 327, Statutes of 2025), requires Boards to maintain and implement a procedure for receiving and swiftly resolving requests for reasonable accommodation for individuals with disabilities, consistent with the ADA, and to resolve any doubt in favor of accessibility. For more information regarding disability-related rights, accommodations, or modifications, see BB 9320 - Meetings and Notices and BB 9322 - Agenda/Meeting Materials.

USOCR has interpreted the ADA and Section 504 of the Rehabilitation Act of 1973 to include the requirement that district websites be accessible to individuals with disabilities. In April 2024, the DOJ updated its regulations to include specific technical standards to ensure that content available through a district's web and mobile applications are accessible to individuals with disabilities by April 26, 2027. For more information on website accessibility, see USOCR's June 2010 and May 2011 Dear Colleague Letters, and BP 1113 - District and School Websites.

The Superintendent or designee shall ensure that the district's web and mobile applications comply with technical standards prescribed by law, and as necessary, shall provide appropriate auxiliary aids and services to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of district services, programs, or activities. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school websites, notetakers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or designee if they have a disability that requires special assistance or services.

Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

CSBA NOTE: Pursuant to 28 CFR 35.107, a district that has 50 or more employees is required to designate at least one employee to coordinate the district's efforts to comply with the ADA. The designated employee could be the same individual or position responsible for the district's compliance with state and federal laws and regulations governing educational programs as identified in the district's UCP procedures. The following paragraph, which identifies the person or position identified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee, may be modified if the district chooses to designate another person or position.

The individual identified in Administrative Regulation 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state federal civil rights laws is hereby designated as the district's ADA coordinator. The compliance officer shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

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SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: June 12, 2012
revised: June 12, 2018
revised: September 21, 2021
revised: March 05, 2024
revised: November 12, 2024
revised: August 12, 2025
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Community Relations
Policy 1312.2: Complaints Concerning Instructional Materials

CSBA NOTE: The following policy, accompanying administrative regulation, and exhibit are for complaints concerning the content or use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, and should be revised to reflect district practice. For complaints regarding the sufficiency of instructional materials or textbooks pursuant to Education Code 35186, see AR/E(1)/E(2) 1312.4 - Williams Uniform Complaint Procedures.

Pursuant to Education Code 51501, as amended by AB 715 (Ch. 428, Statutes of 2025), instructional materials adopted by the Governing Board are required to be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship.

For policy related to the selection, evaluation, and prohibited use of individual instructional materials, see BP/AR 6161.1 - Selection and Evaluation of Instructional Materials, BP 6161.11 - Supplementary Instructional Materials, and BP 6163.1 - Library Media Centers. For more information regarding the adoption of instructional materials, see CSBA's, "Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities," "Instructional Materials Adoption: Local governing board responsibilities," and "State Roles, Responsibilities, and Process for Instructional Materials Adoption," and the California Attorney General's, "Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books."

The State Board of Education's (SBE), "Guidance for Local Instructional Materials Adoptions," provides guidance for districts when identifying, reviewing, piloting, and adopting instructional materials in all content areas, including links to current legislation, sample timelines, support for student groups, and implementation considerations.

~~The~~In adopting textbooks and other instructional materials for use in district schools, the Governing Board uses a comprehensive process ~~to adopt district instructional materials~~ that ~~is based on selection criteria established by law and Board policy and~~ includes opportunities for the involvement of district staff, parents/guardians, and community members, and, as appropriate, students. In accordance with law, textbooks and instructional materials adopted for district use shall be factually accurate, aligned with adopted curriculum and standards described in law, and consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship.

Complaints concerning the content or use of instructional materials, including textbooks, supplementary instructional materials, library materials, or other instructional materials and equipment, shall be ~~properly and fairly considered using established complaint procedures.~~

investigated and addressed in accordance with this Board policy and accompanying administrative regulation. Parents/guardians are encouraged to discuss any concerns regarding instructional materials with their ~~student's~~student's teacher and/or the school principal. If the situation remains unresolved, a complaint may be filed using the process specified in the accompanying administrative regulation and exhibit.

The district shall accept complaints concerning instructional materials only from staff, district residents, or the parents/guardians of students enrolled in a district school. (Education Code 35160)

CSBA NOTE: Education Code 243 clarifies when it is unlawful discrimination for the Board to (1) refuse to approve the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, or (2) prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library. The Board may not refuse to approve such use on the basis that the material includes a study of the role and contributions of specified individuals or groups, unless the study of the role and contributions reflects adversely upon legally protected groups. Additionally, the Board may not prohibit such use on the basis that the study of the role and contributions contain inclusive or diverse perspectives. In addition, pursuant to Education Code 244 the Board is prohibited from adopting or approving the use of any textbook, instructional material, supplemental instructional material, or curriculum for classroom instruction if the use of the textbook, instructional material, supplemental instructional material, or curriculum would subject a student to unlawful discrimination pursuant to Education Code 220.

Complaints alleging discrimination based on a violation of Education Code 243 or 244 may be brought under the district's uniform complaint procedures or may be filed directly with the Superintendent of Public Instruction (SPI). Complaints that are filed directly with the SPI are required to identify the basis for doing so, and present evidence that supports the basis for the direct filing. In such cases, the SPI may directly intervene without waiting for an investigation by the district. See BP/AR 1312.3 - Uniform Complaint Procedures.

Pursuant to Education Code 60151, a district that that is determined by the SPI to have violated Education Code 244 is required to be assessed a financial penalty, the calculation of which is specified in Education Code 60151, as amended by AB 121 (Ch. 8, Statutes of 2025), and may be subject to other corrective action as specified in Education Code 60151.

However, a complaint alleging discriminatory bias in instructional materials or related to the use or prohibited use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library that alleges unlawful discrimination based on a violation of Education Code 243 or 244 shall be filed, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

CSBA NOTE: SBE's, "Guidance for Local Instructional Materials Adoptions," provides guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant.

Additionally, the Attorney General's, "Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books," provides guidance to districts regarding the obligation to provide curricula, instructional materials, and books that are inclusive and reflect the roles and contributions of our diverse population.

When deliberating upon challenged materials, the Superintendent, or any designee or committee established by the Superintendent to review the materials, shall consider the degree to which the materials align with the criteria for instructional materials as specified in law, Board policy, and administrative regulation. ~~In addition~~Additionally, such deliberations may consider the educational philosophy and vision of the district; the educational suitability of the materials including the manner in which the materials support the curriculum and appropriateness for the student's age; the professional opinions of teachers of the subject and of other competent authorities and/or experts; reviews of the materials by reputable bodies; the stated objectives in using the materials; community standards; the allegations in the complaint, including the extent to which the objections are based on

the dislike of ideas contained in the materials; and the impact that keeping or removing the materials would have on student well-being.

CSBA NOTE: Education Code 243 clarifies that it is unlawful discrimination for the Board to prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library on the basis that it contains inclusive or diverse perspectives. Additionally, Education Code 244 prohibits the Board from adopting or approving the use of any textbook, instructional material, supplemental instructional material, or curriculum for classroom instruction if the use would subject a student to unlawful discrimination pursuant to Education Code 220.

While Education Code 243 and 244 are specifically applicable to boards, districts should assume that any similar decision by the Superintendent, designee, or any committee established by the Superintendent would likely constitute unlawful discrimination as well; see BP 6161.1 - Selection and Evaluation of Instructional Materials.

The Superintendent, or any designee or committee established by the Superintendent to review the materials, shall not prohibit the continued use of an appropriately adopted textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library on the basis that it contains inclusive and/or diverse perspectives, as specified in Education Code 243.

Additionally, the Superintendent, or any designee or committee established by the Superintendent to the review materials, shall not authorize the continued use of an adopted textbook, instructional material, supplemental instructional material, or curriculum for classroom instruction if the use would subject a student to unlawful discrimination pursuant to Education Code 220.

If the complainant finds the Superintendent's or review committee's decision unsatisfactory, the complainant may appeal the decision to the Board.

CSBA NOTE: The following optional paragraph limits reconsideration within a specified time period and should be modified to reflect district practice.

Any challenged instructional material that is reviewed by the district shall not be subject to further reconsideration for 12 months, unless required by law.

CSBA NOTE: Education Code 35186 details a specific process that districts are required to use to resolve complaints regarding sufficiency/availability of instructional materials or textbooks. For more information regarding the process to resolve complaints regarding the sufficiency of instructional materials or textbooks, see AR/E(1)/E(2) 1312.4 - Williams Uniform Complaint Procedures.

Pursuant to Education Code 60119, boards are required to hold a public hearing annually regarding the sufficiency of instructional materials. If, at the public hearing, the Board makes a determination of "insufficient materials," Education Code 1240 and 60119 require the Board to take certain actions and specifies potential consequences for not remedying the deficiency as required by law; see BP 6161.1 - Selection and Evaluation of Instructional Materials.

Complaints related to the sufficiency of textbooks or instructional materials shall be resolved as specified in Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: March 05, 2024
revised: June 10, 2025
revised: ??, 2026

Community Relations
Policy 1312.3: Uniform Complaint Procedures

CSBA NOTE: To address prohibited discrimination and violations of state and federal laws governing educational programs, 5 CCR 4621 mandates districts to adopt uniform complaint procedures (UCP) consistent with the state's complaint procedures specified in 5 CCR 4600-4670. Additionally, Education Code 52075 mandates districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan, and Education Code 8212 mandates districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations mandate districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination. For example, districts are mandated pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are mandated pursuant to 34 CFR 106.8 and 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. The following policy contains a list of programs and activities subject to these procedures pursuant to state law, which is specified in "Complaints Subject to UCP," below.

The California Department of Education (CDE) monitors district programs and operations for compliance with these requirements through its Federal Program Monitoring (FPM) process.

The U.S. Department of Education's Office for Civil Rights (USOCR) enforces federal anti-discrimination laws, including Title II of the Americans with Disabilities Act (42 USC 12101-12213), Title VI of the Civil Rights Act of 1964 (42 USC 2000d-2000d-7), Title IX of the Education Amendments Act of 1972 (20 USC 1681-1688), Section 504 of the Rehabilitation Act of 1973 (29 USC 794), and the Age Discrimination Act of 1975 (42 USC 6101-6107).

Title IX of the Education Amendments of 1972 (20 USC 1681-1688) prohibits discrimination based on sex in district programs and activities. Although the Title IX regulations were amended by 89 Fed.Reg. 33474, effective August 1, 2024, these amendments were vacated nationwide by the United States District Court in Tennessee v. Cardona on January 9, 2025. Following this decision, USOCR's February 4, 2025 Dear Colleague Letter clarified that USOCR will enforce Title IX based on the regulations as they existed prior to August 1, 2024. Therefore, references in this Board policy to Title IX and its implementing regulations are to the Title IX regulations as they existed prior to August 1, 2024.

Whether a complaint of sexual harassment is addressed through BP/AR 1312.3 - Uniform Complaint Procedures or the federal Title IX complaint procedures in accordance with AR 5145.71 - Title IX Sexual Harassment Complaint Procedures, is dependent on whether the alleged conduct meets the more stringent federal definition or the state definition of sexual harassment. For more information regarding complaint procedures to address complaints of sexual harassment, see "Non-UCP Complaints" below, the accompanying administrative regulation, BP/AR 5145.7 - Sexual Harassment, and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670.

Complaints Subject to UCP

CSBA NOTE: The FPM process includes a review of a district's policies and procedures to determine whether all district programs and activities that are subject to the UCP, as listed in the FPM instrument, are addressed. According to CDE, the district's policy is required to list all such programs and activities and, at the district's discretion, may add a paragraph below the list stating the UCP programs and activities that are implemented in the district.

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following:

1. Accommodations for pregnant and parenting students (Education Code 46015)
2. Adult education programs (Education Code 8500-8538, 52334.7, 52500, 52616.18)
3. After School Education and Safety programs (Education Code 8482-8484.65)
4. Agricultural career technical education (Education Code 52460-52462)
5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)
6. Child care and development programs (Education Code 8200-8488)
7. Compensatory education (Education Code 54400)
8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.~~10~~13-299.~~12~~15)
9. Course periods without educational content (Education Code 51228.1-51228.3)

   CSBA NOTE: Pursuant to Education Code 51500, districts may not sponsor any activity that promotes a discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220. The following paragraph extends this protection to all of the actual or perceived characteristics for which discrimination in education programs and activities is unlawful.

   Additionally, Government Code 53080, as amended by AB 932 (Ch. 628, Statutes of 2025), prohibits districts from discriminating against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs. Government Code 53080 lists factors to consider when making a determination of whether discrimination exists.

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, a person's actual or perceived race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status; any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55; or based on the person's association with a

person or group with one or more, or any combination, of these actual or perceived characteristics (Education Code 200, 210.1, 210.2, 210.3, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; 5 CCR 4610; 20 USC 1681-1688, 42 USC 2000d-2000d-7)

Unlawful discrimination includes district sponsorship of any activity or program that promotes discriminatory bias on the basis of race or ethnicity, gender, religion, disability, nationality, sexual orientation, or any other characteristic listed in Education Code 220. (Education Code 51500)

Additionally, the district is prohibited from discriminating against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs. (Government Code 53080)

However, the UCP shall not be used to investigate and resolve employment discrimination complaints. (5 CCR 4611)

11. Educational and graduation requirements for students in foster care, students experiencing homelessness, students from military families, students formerly in a juvenile court school, students who are migratory, and newcomer students (Education Code 48645.7, 48850, 48853, 48853.5, 48911, 48915.5, 49069.5, 51225.1, 51225.2, 51225.25)

12. Every Student Succeeds Act (Education Code 12030, 52059.5, 64000; 20 USC 6301 et seq.)

CSBA NOTE: Complaints alleging discrimination in the adoption, approval, or use of textbooks, instructional materials, supplemental instructional materials, staff development materials, or other curriculum for classroom instruction, or any book or resource in a school library based on a violation of Education Code 243, or Education Code 244, as amended by AB 715 (Ch. 428, Statutes of 2025), may be brought under the district's UCP or may be filed directly with the Superintendent of Public Instruction (SPI). Additionally, pursuant to Education Code 244, as amended by AB 715, complaints alleging discrimination in the adoption, approval, or use of staff development materials or services that promote, endorse, or otherwise support actions or the use of any textbook, instructional material, supplemental instructional material, or curriculum which would subject a student to unlawful discrimination pursuant to Education Code 220 may be brought under the district' UCP or may be filed directly with the SPI. Complaints that are filed directly with the SPI are required to identify the basis for doing so, and present evidence that supports the basis for the direct filing. In such cases, the SPI may directly intervene without waiting for an investigation by the district. For more information regarding complaints concerning instructional materials, see BP/AR 1312.2 - Complaints Concerning Instructional Materials and AR 1312.4 - Williams Uniform Complaint Procedures. For complaints concerning staff development materials, see BP 4131 - Staff Development, BP 4231 - Staff Development, and BP 4331 - Staff Development.

Pursuant to Education Code 242, CDE has developed guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, which are available on its website.

Education Code 51500 and 51501, as amended by AB 715, require that instructional materials adopted by the Governing Board be factually accurate, reflect specified curriculum and standards, and be consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias, or partisanship, and that teachers not give instruction that promotes a discriminatory bias.

For more information regarding the prohibition of discrimination as it applies to textbooks, instructional materials, supplemental instructional materials, or other curriculum for classroom instruction, or any book or resource in a school library, see BP 0410 - Nondiscrimination in District Programs and Activities, BP/AR/E(1) 6161.1 - Selection and Evaluation of Instructional Materials, BP 6161.11 - Supplementary Instructional Materials, and BP 6163.1 - Library Media Centers. Also see CSBA's, "Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities," "Instructional Materials Adoptions: Local governing board responsibilities," and "State Roles, Responsibilities, and Process for Instructional Materials Adoption," and the California Attorney General's, "Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books."

13. ~~Instructional Materials and Curriculum: Diversity (Education Code 243)~~Instruction, Instructional Materials, Staff Development Materials, and Curriculum: Diversity (Education Code 243, 244, 51500)

    A complaint alleging ~~such~~ unlawful discrimination pursuant to Education Code 243 or 244 may, in addition to or in lieu of being filed with the district, be directly filed with the Superintendent of Public Instruction (SPI). (Education Code 243, 244)

14. Local control and accountability plan (Education Code 52075)

15. Migrant child education (Education Code 54440-54445)

16. Physical education instructional minutes (Education Code 51210, 51222, 51223)

17. Student fees (Education Code 49010-49013)

18. Reasonable accommodations to a lactating student (Education Code 222)

19. Regional occupational centers and programs (Education Code 52300-52334.7)

20. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

21. School or athletic team names, mascots, or nicknames (Education Code 221.3, 33315)

~~21.~~22. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

~~22.~~23. State preschool programs (Education Code 8200-8488, 33315)

CSBA NOTE: Pursuant to Education Code 8212 and CDE's FPM instrument, the district is required to use the UCP, with modifications as necessary, to resolve complaints alleging deficiencies related to health and safety issues in license-exempt CSPPs. Pursuant to 5 CCR 4610, such complaints are required to be addressed through the procedures described in 5 CCR 4690-4694. See "Health and Safety Complaints in License- Exempt Preschool Programs" in the accompanying administrative regulations.

~~23.~~24. State preschool health and safety issues in license-exempt programs (Education Code 8212)

~~24. School or athletic team names, mascots, or nicknames pursuant to Education Code 221.3~~

CSBA NOTE: 5 CCR 4621 requires district policy to ensure that complainants are protected from retaliation as specified in Item #25 below.

25. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

26. Any other state or federal educational program the SPI or designee deems appropriate

CSBA NOTE: 5 CCR 4631 authorizes the district to utilize alternative dispute resolution (ADR) methods, including mediation, to resolve complaints before initiating a formal investigation. However, the district should ensure that any ADR it uses, particularly "in-person ADR," is appropriate for the particular situation. For example, in some instances (e.g., sexual assault), face-to-face mediation should not be used, even if all parties voluntarily agree, given the risk that a student might feel pressured to "voluntarily" agree to it. Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student. For more information regarding this prohibition and when an informal resolution process may be utilized to address complaints alleging sexual harassment, see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The following optional paragraph provides for a neutral mediator and should be revised to reflect district practice.

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process, such as mediation, may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

CSBA NOTE: The following paragraph is required pursuant to 5 CCR 4621. Since appropriate disclosure will vary in each case depending on the facts and circumstances, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination, the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

CSBA NOTE: It is important to maintain records of all UCP complaints and the investigations of those complaints. If the district is investigated by USOCR or CDE, these are important documents in demonstrating that the district has complied with federal law, state law, and its own policies and regulations.

Additionally, Education Code 33315.5, as added by AB 935 (Ch. 717, Statutes of 2025), requires the SPI, upon receipt by CDE of a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, to collect specified information, including (1) the self-identified protected group of the complainant, if voluntarily provided, (2) a description of the complaint received, (3) any action taken by CDE in response to the complaint and the timeline for that action, and (4) the disposition of the complaint. Education Code 33315.5, as added by AB 935, requires CDE, beginning July 1, 2027, and annually thereafter, to create and post on CDE's website a summary report of the information collected, as specified.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency (5 CCR 4611)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services (5 CCR 4611)

CSBA NOTE: The complaint procedures specified in the Title IX regulations (34 CFR 106.44-106.45, which were adopted on May 19, 2020 and became effective on August 14, 2020, are required to be used to address any complaint of sexual harassment, as defined in 34 CFR 106.30, based on conduct that occurred between August 14, 2020 and July 31, 2024, and after January 9, 2025. For complaints initiated between August 1, 2024 and January 9, 2025, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel.

3. Any complaint alleging that a student, while in an education program or activity, was subjected to sexual harassment, as defined in 34 CFR 106.30

   Such a complaint shall be addressed through the federal Title IX complaint procedures as specified in Administrative Regulation 5145.71 - Title IX Sexual Harassment Complaint Procedures.

CSBA NOTE: Complaints of employment discrimination are not subject to the UCP. Instead, pursuant to 2 CCR 11023, the district is required to establish an impartial and prompt process for addressing such complaints. Additionally, 5 CCR 4611 requires that employment discrimination complaints be referred to the Civil Rights Department. See AR 4030 - Nondiscrimination in Employment for applicable complaint procedures.

4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in Administrative Regulation 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Civil Rights Department

CSBA NOTE: 5 CCR 4610 limits the applicability of the UCP for complaints regarding special education and child nutrition, as provided in Items #5-7 below.

5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education

(FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with Administrative Regulation 6159.1 - Procedural Safeguards and Complaints for Special Education (5 CCR 3200-3205)

6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with Board Policy 3555 - Nutrition Program Compliance (5 CCR 15580-15584)

7. Any complaint alleging discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with Board Policy 3555 - Nutrition Program Compliance (5 CCR 15582)

CSBA NOTE: Education Code 35186 requires the district to use UCP, with modifications, to investigate and resolve complaints related to the issues stated in the following paragraph (i.e., "Williams complaints"). Because Education Code 35186 sets forth different timelines for investigation and resolution of these kinds of complaints than the timelines specified in law for other uniform complaints, CDE has created a separate uniform complaint process for the Williams complaints. For more information regarding Williams Complaints, see AR 1312.4 - Williams Uniform Complaint Procedures.

8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures (Education Code 35186)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: August 10, 2010
revised: June 12, 2012
revised: February 12, 2013
revised: December 9, 2014
revised: October 13, 2015
revised: April 12, 2016
revised: October 11, 2016
revised: June 13, 2017
revised: April 10, 2018
revised: April 9, 2019
revised: July 14, 2020
revised: April 13, 2021
revised: March 08, 2022
revised: December 12, 2023
revised: November 12, 2024
revised: August 12, 2025
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students
Policy 5020: Parent Rights And Responsibilities

CSBA NOTE: Pursuant to Education Code 51101, each Governing Board is mandated to adopt policies, jointly developed with parents/guardians, including parents/guardians whose primary language is not English, that outline how parents/guardians, school staff, and students may share the responsibility for continuing the intellectual, physical, emotional, and social development and well-being of students at each school site. Such policy is required to include (1) the means by which the school and parents/guardians may help students achieve academic and other standards of the school, (2) a description of the school's responsibility to provide a high-quality curriculum and instructional program in a supportive and effective learning environment that enables all students to meet the academic expectations of the school, and (3) the manner in which parents/guardians may support the learning environment of their students, including, but not limited to, the responsibilities as detailed in the accompanying administrative regulation.

This policy and the accompanying administrative regulation should be modified, jointly with parents/guardians, to reflect district practice.

The Governing Board recognizes that parents/guardians of district students have certain rights as well as responsibilities related to the education of their ~~children~~students.

The Board believes that the district's relationship with parents/guardians is one of mutual support and respect. The Superintendent or designee shall work with parents/guardians, including parents/guardians of English learners, to determine appropriate roles and responsibilities of parents/guardians for continuing the intellectual, physical, emotional, and social development and well-being of their students, including the means by which the district and parents/guardians can help their students achieve academic and other standards of the district.

~~Within this framework, the district's primary responsibility shall be to provide~~The district is responsible for providing a high-quality curriculum and instructional program in a safe, supportive, and effective learning environment~~ that enables all students to meet the academic expectations of the district~~.

Parents/guardians shall have the opportunity to work with schools in a mutually supportive and respectful partnership and to help their ~~children~~students succeed in school.~~ (Education Code 51100)~~

The Superintendent or designee shall ensure that district staff understand the rights of parents/guardians afforded by law, Board policy, and administrative regulation, and follow acceptable practices that respect those rights.

CSBA NOTE: Districts are required to annually provide parents/guardians with notice of their rights pursuant to the Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.8). For more information regarding annual notifications to parents/guardians, see BP/E(1) 5145.6 - Parent/Guardian Notifications.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in Board Policy~~/Exhibit (1)~~ 5145.6 - Parent/Guardian Notifications.

CSBA NOTE: Districts are required to teach certain instructional content. For example, Education Code 51204.5 requires instruction in social sciences to include a study of the role and contributions of specified groups of people to the economic, political, and social development of California and the United States of America, which includes people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ) Americans, and members of other ethnic, cultural, religious, and socioeconomic status groups. Additionally, pursuant to Education Code 243 and 51501, the Board may not prohibit the continued use of an appropriately adopted textbook, instructional material, or curriculum on the basis that it contains inclusive or diverse perspectives. For more information on required instructional content, see BP/AR 6143 - Courses of Study.

Districts are required to provide parents/guardians notice and the opportunity to opt their students out of certain instruction, in some instances only based on religious beliefs and in other instances for any basis not prohibited by law. For example, Education Code 51938 requires districts to provide parents/guardians notice about planned comprehensive sexual health and HIV prevention education and the opportunity to opt their students out of such instruction. For more information on comprehensive sexual health and HIV prevention education, see BP/AR 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction.

Additionally, in June 2025, the U.S. Supreme Court, in Mahmoud v. Taylor, held that the First Amendment prohibited a district from including LGBTQ storybooks as part of elementary school instruction without providing parents with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. The court's reasoning may be interpreted to apply to other instructional content that parents/guardians could view as substantially interfering with the religious development of their children. In addition, the court's holding emphasized that the question of whether certain instructional content substantially interferes with the religious development of a student will always be fact-intensive. For more information regarding parent/guardian opt-outs related to interference with religious development, see BP/AR 6141.2 - Recognition of Religious Beliefs and Customs.

In light of Mahmoud, the existence of some statutorily required opt-opts, and the requirement to teach certain content, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel when determining the instructional content for which parents/guardians may opt their students out, creating opt-out procedures, and evaluating opt-out requests.

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt out shall be offered an alternative activity of similar educational value.

CSBA NOTE: Education Code 51101.1 provides that parents/guardians be afforded all rights pursuant to Education Code 51100-51140, regardless of English fluency, and grants additional rights for parents/guardians of English learners. For more information regarding rights of parents/guardian of English learners, see the accompanying administrative regulation.

Additionally, Education Code 51101.1 requires the district to take all reasonable steps to ensure that parents/guardians of English learners are notified of the rights and opportunities available to them in

English and in their home language pursuant to Education Code 48985. Education Code 48985 provides that when 15 percent or more of students enrolled in a school speak a single primary language other than English, all notices and reports sent to the parents/guardians of these students are required to also be written in the primary language and may be answered by the parent/guardian in either language.

In addition, Education Code 51101.1 encourages those districts with a substantial number of English learners to establish parent centers with district staff who can communicate with the parents/guardians and to encourage their participation in the district's educational programs.

The Superintendent or designee shall take all reasonable steps to ensure that all parents/guardians who speak a language other than English are properly notified in English, and in their home language, of the rights and opportunities available to them pursuant to Education Code 48985. (Education Code 51101.1)

The Superintendent or designee may establish a ~~parent~~ center for parents/guardians at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of, and participation in, ~~their children's~~the educational programs. (Education Code 51101.1)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: April 28, 2026
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students
Policy 5022: Student And Family Privacy Rights

CSBA NOTE: Pursuant to 20 USC 1232h, the Protection of Pupil Rights Amendment, any district receiving funds from a program administered by the U.S. Department of Education is mandated to adopt a policy regarding the (1) administration of surveys and physical exams/screenings, (2) right of parents/guardians to inspect instructional materials, and (3) collection of personal information for marketing purposes. See the accompanying administrative regulation for additional requirements pertaining to these topics.

Pursuant to Education Code 220.3 and 220.5, a district or a Governing Board member may not require an employee or contractor to disclose any information related to a student's sexual orientation, gender identity, or gender expression to any other person, or enact or enforce any policy, rule, or administrative regulation that would require the same disclosure requirement, without the student's consent unless otherwise required by state or federal law.

Additionally, in Mirabelli v. Bonta, the U.S. Supreme Court affirmed a lower court order that prohibits the enforcement of any laws, guidance, training, or policies that would (1) permit or require any district employee to lie to or mislead a student's parent/guardian about the student's gender presentation at school, such as using a different set of preferred pronouns/names when speaking with the parent/guardian than is being used at school, or (2) permit or require the use of a name or pronoun other than a student's legal name or pronoun assigned at birth when the parent/guardian has objected to such use. For more information on the rights of transgender and gender- nonconforming students, see AR 5145.3 - Nondiscrimination/Harassment.

Because this area of law is complex and still evolving, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel when disclosing a student's gender identity or when a parent/guardian objects to the district treating a student in a manner inconsistent with the student's sex.

The Governing Board ~~of Education~~ respects the privacy rights of district students and their ~~parents/guardians with regard to the privacy of their personal beliefs and the confidentiality of their personal information.~~ families, which shall only be limited by law, and Board policy and administrative regulation.

CSBA NOTE: Districts are required to annually provide parents/guardians with notice of their rights pursuant to the Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.8). For more information regarding annual notifications to parents/guardians, see BP/E(1) 5145.6 - Parent/Guardian Notifications.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in Board Policy and Exhibit (1) 5145.6 - Parent/Guardian Notifications.

The Superintendent or designee may collect, disclose, or use students' personal information for the exclusive purpose of developing, evaluating, or providing educational products or services for or to students or educational institutions, such as the following: (20 USC 1232h)

1. College or other postsecondary education recruitment or military recruitment

2. Book clubs, magazines, and programs providing access to low-cost literary products

3. Curriculum and instructional materials used by elementary and secondary schools

4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments

5. The sale by students of products or services to raise funds for school-related or education-related activities

6. Student recognition programs

CSBA NOTE: 20 USC 1232h mandates that districts adopt a policy concerning the collection, disclosure, or use of collected personal information for marketing purposes. Option 1 below is for use by districts that choose to prohibit the collection of personal information for marketing purposes. Option 2 is for use by districts that choose to authorize the collection of personal information for marketing purposes.

OPTION 1: (Prohibits the collection of personal information for marketing purposes)
However, the~~The~~ Superintendent or designee is prohibited from collecting, disclosing, or using a student's individually identifiable information, including ~~his/her~~the student's name, parent/guardian's name, home or other physical address, telephone number, or social security number, for the purpose of marketing or selling that information or providing the information to others for that purpose.
OPTION 1 ENDS HERE

~~OPTION 2: (Authorizes the collection of personal information for marketing purposes)~~

~~CSBA NOTE: Although 20 USC 1232h authorizes the collection, disclosure, or use of students' personal information, including social security numbers, for the purpose of marketing or selling, Education Code 49076.7 prohibits the collection of social security numbers or the last four digits of social security numbers unless otherwise required to do so by state or federal law. The collection of personal information for marketing purposes is not required by law, and thus districts should not collect social security numbers or the last four digits of social security numbers for marketing purposes.~~

~~Additionally, pursuant to Education Code 234.7, districts are prohibited from collecting information or documents regarding citizenship or immigration status of students or their families. For more information on collecting information or documents regarding citizenship or immigration status of students or their families, see BP/AR 1445 - Response to Immigration Enforcement and BP/AR 5125 - Student Records.~~

~~Additionally, the Superintendent or designee may collect, disclose, or use a student's individually identifiable information, including the student's name, parent/guardian's name, home or other physical address, or telephone number for the purpose of marketing or selling that information or providing the information to others for that purpose.~~

~~However, the district shall not use surveys to collect social security numbers or the last four digits of social security numbers, or information or documents regarding citizenship or immigration status, of students or their families. (Education Code 234.7, 49076.7)~~

~~In addition, documents regarding citizenship or immigration status of students or their families may only be released in accordance with Board Policy and Administrative Regulation 1445 - Response to Immigration Enforcement.~~
~~OPTION 2 ENDS HERE~~

CSBA NOTE: The remainder of this policy is for use by all districts.

20 USC 1232h requires that the district's policy regarding student privacy be developed in consultation with parents/guardians. Such consultation could occur during meetings of the school site council or parent association or a separate committee could be convened to review the draft policy. The following paragraph may be modified to reflect district practice.

The Superintendent or designee shall consult with parents/guardians regarding the development of regulations pertaining to other uses of personal information, which shall, at a minimum, address the following: (20 USC 1232h)

1. Arrangements for protecting student privacy when collecting, disclosing, or using students' individually identifiable information for any purpose

2. Arrangements to protect student privacy in the administration of surveys that may request information about the personal beliefs and practices of students and their families

3. The rights of parents/guardians to inspect the following, and any applicable procedures for granting reasonable access to the following in a reasonable period of time:

   a. Survey instruments requesting information about their personal beliefs and practices or those of their children

   b. Instructional materials used as part of their children's educational curriculum

   CSBA NOTE: Item #3c is for use only by districts that select Option 2 above.
   ~~c. Instruments used in the collection of personal information for the purpose of marketing or sale~~

4. Any nonemergency physical examinations or screenings that the school may administer

CSBA NOTE: 20 USC 1232h mandates that the district's policy provide for reasonable notice to parents/guardians of the adoption or continued use of this policy. See the accompanying administrative regulation for additional requirements pertaining to the timing and content of such notice.

The Superintendent or designee shall notify parents/guardians of the adoption or continued use of the district's policy pertaining to the rights specified in ~~items~~Items #1-4 above. (20 USC 1232h)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: May 10, 2011
revised: April 10, 2018
revised: ??, 2026

Students
Policy 5125: Student Records

CSBA NOTE: The following mandated policy and accompanying administrative regulation address student records, which are governed by both federal and state law, including the Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g, 34 CFR 99.1-99.8), the Protection of Pupil Rights Amendment (PPRA) (20 USC 1232h), the Children's Online Privacy Protection Act (COPPA) (15 USC 6501-6506, 16 CFR 312), Education Code 49069.7 and 49073.1, K-12 Pupil Online Personal Information Protection Act (Business and Professions Code 22584), Early Learning Personal Information Protection Act (Business and Professions Code 22586), and 5 CCR 430-438. For information regarding public access to certain records in accordance with the California Public Records Act (CPRA) (Government Code 7920.000 - 7930.215), see BP/AR 1340 - Access to District Records and BB 9012 - Board Member Electronic Communications. For information regarding retention of records, see BP/AR 3580 - District Records and AR 4112.6/4212.6/4312.6 - Personnel Files.

Pursuant to 5 CCR 431, districts are mandated to establish policies and procedures to implement state law and regulations regarding student records, including policies and procedures which (1) enumerate and describe the student records collected and maintained by the district, (2) ensure security of the records, and (3) guarantee access to authorized persons within five days of a request. Education Code 49069.7 mandates procedures related to review of student records by parent/guardian. See the accompanying administrative regulation for additional language implementing these mandates.

The Governing Board recognizes the importance of keeping accurate, comprehensive student records as required by law. The Superintendent or designee shall establish administrative regulations governing the identification, collection, retention, disclosure, and security of student records. These regulations shall ensure the rights of authorized persons to have timely access to student records while maintaining the confidentiality of student records in accordance with state and federal law.

The Superintendent or designee shall designate a certificated employee to serve as custodian of records with responsibility for student records at the district level. At each school, the principal or a certificated employee shall be designated as custodian of records for students enrolled at that school. The custodian of records shall be responsible for implementing Board policy and administrative regulation regarding student records. (5 CCR 431)

~~If student records containing covered information which is not subject to the California Consumer Privacy Act are under the control of the operator of a website, online service or application, or mobile application, and the student's parent/guardian or the student, if 18 years of age or older, requests deletion of such records, the Superintendent or designee shall provide documentation to the operator that the student has not been enrolled in the district for at least 60 days. (Business and Professions Code 22584)~~

All appropriate personnel shall receive training regarding district policies and procedures for gathering and handling sensitive student information, including which information should not be solicited.

CSBA NOTE: Pursuant to Education Code 49076.7, a district is prohibited from soliciting or collecting social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. One such exception is the collection of the last four digits of the social security number for the purpose of establishing eligibility for a federal benefit program.

The district shall not collect or solicit social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

Records Related to Immigration or Citizenship Status

CSBA NOTE: Unless an exception applies, Education Code 234.7, as amended by AB 495 (Ch. 664, Statutes of 2025), prohibits the collection and disclosure of information or documents regarding the citizenship or immigration status of students or their family members. Additionally, the California Attorney General's July 2026 guidance, "Promoting Safe and Secure Government Access for All: Guidance and Model Policies to Assist State and Local Agencies in Responding to Immigration Issues Pursuant to Senate Bill 580 (2025)," provides recommendations, pursuant to SB 580 (Ch. 670, Statutes of 2025), for databases operated by state and local agencies to limit the availability of information in those databases for the purposes of immigration enforcement.

For more information regarding the prohibition against collecting and disclosing citizenship or immigration status of students or their family members, and limited exceptions, see BP/AR 1445 - Response to Immigration Enforcement and BP/AR 1340 - Access to District Records.

The immigration or citizenship status of a student or a student's family member may only be collected and disclosed in accordance with Board Policy~~/~~ and Administrative Regulation 1445 - Response to Immigration Enforcement.

The district or any district employee shall not compile a list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation, or disclose student information to federal government authorities for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. This prohibition does not apply to information that is aggregated and is not personally identifiable. (Government Code 8310.3)

Family Court Records

CSBA NOTE: Pursuant to Family Code 6323.5, districts are required to develop protocols to comply with a court's restraining order that prohibits a party from accessing records and information pertaining to the education, day care, health care, recreational activities, or employment of a minor child of the parties, which may include prohibiting access to a parent/guardian who would otherwise be entitled to the records. The protocols must, at a minimum, (1) designate an appropriate employee(s) who is responsible for receiving protective order(s), (2) establish a means of ensuring that the restrained party is not able to access the prohibited records or information, and (3) implement a procedure for submitting a copy of the restraining order including confirmation of when and to whom it was submitted. It is recommended that districts with questions about complying with these procedures consult CSBA's District and County Office of Education Legal Services or district legal counsel.

The Superintendent or designee shall develop protocols to comply with a court's restraining order that prohibits a party from accessing specified records and information pertaining to a student. (Family Code 6323.5)

Student Records from Social Media

CSBA NOTE: Pursuant to Education Code 49073.6, any district considering a program to gather information from students' social media activity, as defined, is required to first notify students and parents/guardians and provide an opportunity for public comment. The notification may be provided as part of the annual parent/guardian notification required pursuant to Education Code 48980. If such a program is then adopted, the district is required to comply with program requirements reflected in "Student Records from Social Media" in the accompanying administrative regulation. If a district does not gather information from students' social media, the following section may be deleted.

It is recommended that the district consult CSBA's District and County Office of Education Legal Services or district legal counsel before gathering any other online information that does not meet the definition of social media in Education Code 49073.6.

The Superintendent or designee may gather and maintain information from the social media of any district student, provided that the district first notifies students and parents/guardians about the proposed program, offers an opportunity for public comment at a regularly scheduled Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

Retention, Disclosure, and Security of Student Records

CSBA NOTE: The use of artificial intelligence (AI) may pose risks to keeping student records private and secure. CSBA's, "Understanding Artificial Intelligence in K-12 Education: What Governance Teams Should Know," cautions districts to consider whether information about students shared with or stored in an AI-enabled system is subject to federal or state privacy laws and whether interactions between students and AI systems may create records that are required to be protected by law, such as when a chatbot or automated tutor generates written guidance to a student.

Pursuant to Education Code 33328.5, the California Department of Education (CDE) developed guidance on the safe use of AI in education and a model policy on the safe and effective use of AI. CDE's webpage, "Artificial Intelligence: Information regarding the role of artificial intelligence (AI) in California Public Schools," includes guidance for the safe and effective use of AI in schools, including data privacy, and a model policy. Regarding student records, the model AI policy states that (1) AI tools should protect student data, (2) AI usage should adhere to legal requirements including, but not limited to, FERPA, (3) education records or other confidential information should not be entered into AI tools unless expressly authorized under district policy, and (4) all AI vendor contracts should include enforceable provisions protecting student data privacy and security.

For more information on AI, see BP 0441 - Artificial Intelligence, BP/E(1) 4040 - Employee Use of Technology, BP 5131.9 - Academic Honesty, and BP/AR 6163.4 - Student Use of Technology.

The Superintendent or designee shall ensure the confidentiality of student records as required by law ~~and~~. Additionally, the Superintendent or designee shall establish processes and procedures to safeguard ~~data~~student records against damage, loss, or theft~~, including damage, loss, or theft~~ ~~which~~that may be caused by ~~the use of~~any technology used in the retention or disclosure of student records, including artificial intelligence ~~and breaches~~, or by a breach to the district's digital infrastructure~~, in the retention or disclosure of student records~~.

The Superintendent or designee shall ensure that employees receive information and training about cybersecurity, including ways to protect student records from breaches to the district's digital infrastructure.

If the district experiences a cyberattack that impacts more than 500 students or personnel, the Superintendent or designee shall report the cyberattack to the California Cybersecurity Integration Center. (Education Code 35266)

CSBA NOTE: Education Code 49073.1 authorizes districts to enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or for software designed for this purpose. A district that chooses to enter into such a contract is mandated to adopt policy allowing such contracts and is required to ensure that the contract includes all the provisions specified in Education Code 49073.1. For more information regarding contracts for digital storage and maintenance of student records, see BP 3312 - Contracts.

~~The~~In accordance with law and Board Policy 3312 - Contracts, the Superintendent or designee may

enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or to authorize a third party provider of digital software to access, store, and use student records~~, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws~~.

CSBA NOTE: The privacy of online information of students in prekindergarten (preK)-12 is addressed in Privacy Rights for California Minors in the Digital World (Business and Professions Code 22580-22582), the K-12 Pupil Online Personal Information and Protection Act (Business and Professions Code 22584-22585), and the Early Learning Personal Information Protection Act (Business and Professions Code 22586-22587). These statutes prohibit an operator of a website, online service or application, or mobile application from knowingly using, disclosing, or compiling the personal information of a minor for the purpose of marketing or advertising specified types of products or services; allowing a third party to use, disclose, or compile such information; or selling or disclosing specified student information or knowingly using such student information to engage in targeted advertising to students or parents/guardians or to amass a profile about a preK-12 student. Covered student information includes any personally identifiable information or materials created or provided by a student, parent/guardian, or district employee, such as name, contact information, educational record, discipline records, test results, health records, and socioeconomic information. Pursuant to Business and Professions Code 22584 and 22586, an operator is required to delete data under the control of the school or district upon the request of the school or district.

Additionally, pursuant to Business and Professions Code 22584 and 22586, upon request by a student's parent/guardian or the student if 18 years of age or older, such operator is required to delete the student's covered information that is under the operator's control but which is not subject to the California Consumer Privacy Act (Civil Code 1798.100 - 1798.199.100).

However, Business and Professions Code 22584 and 22586 do not require the deletion of student records held by a national assessment provider when the records only include standardized test results, mandatory permanent student records, and any official records or files directly related to a student and maintained by the operator, school, or district.

The operator of a website, online service or application, or mobile application that controls such student record shall delete any student data under the control of the school or district upon request by the district. Additionally, the student's parent/guardian, or the student if 18 years of age or older, may request the operator to delete any student's records containing covered information which is not subject to the California Consumer Privacy Act. (Business and Professions Code 22584, 22586)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: March 10, 2015
revised: August 14, 2018
revised: May 13, 2025
revised: February 10, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students
Policy 5131.8: Mobile Communication Devices

CSBA NOTE: The following policy is mandated and may be revised to reflect district practice. Pursuant to Education Code 48901.7, the Governing Board is required to adopt a policy that limits or prohibits student use of smartphones while at a school site or under the supervision and control of district employee(s), and subsequently, to update the policy every five years. Additionally, Education Code 48901.7 requires the development of the policy to include significant stakeholder participation in order to ensure that the policy is responsive to the unique needs and desires of students, parents/guardians, and educators in each community. Such participation may occur at Board meetings, school site council meetings, or other appropriate meetings, in order to receive stakeholder input.

Education Code 48901.5 authorizes the district to regulate, while on campus, attending school-sponsored activities, or under the supervision and control of school district employees, student possession or use of electronic signaling devices that operate through the transmission or receipt of radio waves. However, no student is prohibited from possessing or using an electronic signaling device that is determined by a licensed physician and surgeon to be essential for the health of the student, the use of which is limited to purposes related to the health of the student.

The U.S. Department of Education's 2024 guidance, "Planning Together: A Playbook for Student Personal Device Policies," provides districts guidance for adopting policies around the use of cellphones and personal devices on campus.

Additionally, the U.S. Surgeon General's Advisory, "Surgeon General's Warning on the Harms of Screen Use: An advisory and toolkit on how to protect children and adolescents," provides that healthy screen use in children includes (1) delaying access to tablets, smartphones, and social media as long as possible and (2) implementing, evaluating, and measuring the impacts of bell-to-bell school cell phone policy restrictions to minimize screen time during the school day.

In addition, the UC|CSU Collaborative for Neuroscience, Diversity, and Learning's, "Strengthening K-12 Cellphone Policies to Support Student Learning and Well-Being: Research-Based Guidance for U.S. Education Leaders," provides that (1) cellphones in classrooms can be both distracting and valuable, (2) students need support in building healthy digital habits, (3) the impact of phone and social media use on mental health depends on how it is used, with the potential for both harmful and beneficial impact on well-being, and (4) the risks and benefits of cellphone use are not uniform. The publication also includes core policy elements for K-12 education leaders, which districts may find helpful when revising this policy to reflect district practice, the grade levels served, and the unique needs and desires of district schools.

The Governing Board recognizes that student use of smartphones and other mobile communication devices on campus may ~~be~~have beneficial ~~to~~as well as harmful and disruptive effects on student learning and well-being, and ~~could be harmful and disruptive of~~on the instructional program ~~in some circumstances~~. When on campus or when under the supervision of district employees, students may use smartphones and other mobile communication devices only as permitted under this policy.

CSBA NOTE: The following two options offer different approaches to regulate the use of smartphones and other mobile communication devices. Districts should choose the option below, or revise the following, to reflect the needs of the community, district practice, school location, and student demographics such as age and grade level.

Option 1, below, limits the use of smartphones and other mobile communication devices to noninstructional time. Option 2, below, prohibits the use of smartphones and other mobile communication devices while at a school site or under the supervision and control of a district employee.

Option 1: (Limited use of smartphones and other mobile communication devices)
Students may, subject to this Board policy, use smartphones or other mobile communication devices on campus during noninstructional time as long as the device is utilized in accordance with law and any applicable school rules.

Mobile communication devices shall be turned off during instructional time.
End Option 1

~~Option 2: (Prohibited use of smartphones and other mobile communication devices)~~
~~Students shall not use smartphones or other mobile communication devices while at a school site or under the supervision and control of a district employee.~~
~~End Option 2~~

However, a student shall not be prohibited from possessing or using a mobile communication device under any of the following circumstances: (Education Code 48901.5, 48901.7)

~~1. In the case of an emergency, or in response to a perceived threat of danger~~
~~2.~~1. When a teacher or administrator grants permission to the student to possess or use a mobile communication device, subject to any reasonable limitation imposed by that teacher or administrator

~~3.~~2. When a licensed physician or surgeon determines that the possession or use is necessary for the student's health and well-being

~~4.~~3. When the possession or use is required by the student's individualized education program

CSBA NOTE: Districts should choose Option 1 or Option 2 below irrespective of which option the district chose above. Education Code 48901.7 specifies circumstances in which the district is not permitted to prohibit student use of smartphones and other mobile communication devices. However, pursuant to Education Code 48901.7, as amended by AB 962 (Ch. 284, Statutes of 2025), a student may be prohibited from possessing or using a smartphone in the case of an emergency or in response to a perceived threat of danger, if explicitly addressed in the comprehensive school safety plan (CSSP).

Option 1, below, is for districts that do not prohibit students from possessing or using a smartphone or other mobile communication device in the case of an emergency or in response to a perceived threat of danger. Option 2, below, is for districts that prohibit students from possessing or using a smartphone or other mobile communication device in the case of an emergency or in response to a perceived threat of danger, and have specifically addressed such in the CSSP. For more information on CSPPs, see BP/AR 0450 - Comprehensive Safety Plan.

Option 1: (Students are not prohibited from possessing/using smartphones or other mobile communication devices during emergency/response to a perceived threat of danger)
Additionally, a student shall not be prohibited from possessing or using a smartphone or other communication device in the case of an emergency or in response to a perceived threat of danger. (Education Code 48901.7)
End Option 1

~~Option 2: (Students are prohibited from possessing/using smartphones or other mobile communication devices during emergency/response to a perceived threat of danger)~~
~~However, a student shall be prohibited from possessing or using a smartphone or other communication device in the case of an emergency or in response to a perceived threat of danger, with the prohibited possession and use explicitly addressed in the comprehensive school safety plan. (Education Code 48901.7)~~
~~End Option 2~~

CSBA NOTE: Pursuant to Education Code 48901.7, the district's policy may include enforcement mechanisms that limit student access to smartphones. However, the district is not permitted to monitor, collect, or otherwise access any information related to a student's online activities.

The Superintendent or designee may undertake measures or strategies in accordance with law, to limit student access to smartphones and other mobile communication devices on campus. (Education Code 48901.7)

Smartphones and other mobile communication devices shall not be used in any manner which infringes on the privacy rights of any other person.

CSBA NOTE: Penal Code 1546.1 prohibits warrantless searches of students' personal electronic devices such as mobile phones, except in the circumstances specified in the following paragraph. Additionally, a search of a student's personally owned mobile communication device may be subject to the Fourth Amendment of the U.S. Constitution, which prohibits unreasonable search and seizure. For more information regarding circumstances under which the search of an individual student may be authorized, see BP/AR 5145.12 - Search and Seizure. It is recommended that the district consult CSBA's District and County Office of Education Legal Services or district legal counsel with questions related to the search of a student's mobile communication device.

A student's personal electronic device shall not be searched without the consent of the student's parent/guardian, except pursuant to a lawfully issued warrant, when a school official, in good faith, believes that an emergency involving danger of death or serious physical injury to the student or others requires access to the electronic device information, or when the search is otherwise permitted pursuant to Penal Code 1546.1.

When a student uses a mobile communication device in an unauthorized manner while at a school site or under the supervision and control of a district employee, the student may be disciplined ~~and~~in accordance with Board Policy/Administrative Regulation 5144 - Discipline, Board Policy/Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities). Additionally, the district employee may temporarily confiscate the device~~. The~~, in which case the employee shall store the device securely until it is returned to the student or turned over to the principal or designee, as appropriate.

CSBA NOTE: The following optional paragraph addresses students' off-campus conduct during nonschool hours. In general, courts have upheld districts' discipline of students for off-campus conduct that posed a threat to the safety of other students, staff, or school property or presented a risk of substantial disruption of school activities, provided that the district was able to document the impact or disruption that the conduct had, or could be expected to have, on school activities.

Pursuant to Education Code 48900, districts have the authority to suspend or expel students who engage in cyberbullying off campus, provided that the act meets the criteria specified in the definition of "bullying" in Education Code 48900, which are a severe or pervasive physical or verbal act or conduct that has or can be reasonably predicted to have the effect of placing a reasonable student in fear of harm to the student's person or property, causing a substantially detrimental effect on the student's physical or mental health, causing substantial interference with the student's academic performance, or causing substantial interference with the student's ability to participate in or benefit from school services, activities, or privileges. For more information regarding bullying, including cyberbullying, see BP 5131.2 - Bullying.

In adopting policy related to off-campus conduct, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel to ensure that the policy does not violate students' First Amendment rights to freedom of speech or expression. For more information regarding freedom of speech or expression, see BP 5145.2 - Freedom of Speech/Expression.

~~A~~In addition, a student may ~~also~~ be subject to discipline, in accordance with law, Board policy, or administrative regulation, for off-campus use of a mobile communication device which poses a threat or danger to the safety of students, staff, or district property or substantially disrupts school activities.

The district ~~will~~is not ~~be~~ responsible or liable for a student's mobile communication device which is brought on campus or to a school activity and is lost, stolen, or damaged.

The Board shall review and, as necessary, update this policy at least once every five years. Any such review or update shall include significant stakeholder participation to ensure that the policy is responsive to the unique needs and desires of ~~the school community.~~students, parents/guardians, and educators. (Education Code 48901.7)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: November 12, 2019
revised: May 13, 2025
revised: ??, 2026

Students
Policy 5145.3: Nondiscrimination/Harassment

CSBA NOTE: The following mandated policy reflects various provisions of state and federal law which prohibit discrimination against students in educational programs and activities based on certain actual or perceived characteristics of an individual.

The California Department of Education, through its Federal Program Monitoring process, reviews districts' uniform complaint procedures (UCP) and other anti-discrimination policies and processes to ensure compliance with mandated policy requirements. Additionally, the U.S. Department of Education's Office for Civil Rights (USOCR) is responsible for the administrative enforcement of federal laws and regulations prohibiting discrimination on the basis of race, color, national origin, sex, disability, and age in programs and activities that receive federal financial assistance from the department, and requires the adoption of nondiscrimination policies and complaint procedures.

In accordance with various provisions of state and federal law and regulation, and related court cases, discrimination in education programs and activities is unlawful when it is based on certain actual or perceived characteristics of an individual. This includes, but is not limited to, discrimination based on race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status. For more information regarding the requirement for district programs and activities to be free from discrimination, see BP 0410 - Nondiscrimination in District Programs and Activities, and regarding the protection of students against sexual harassment, see BP/AR 5145.7 - Sexual Harassment and AR/E(1) 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Title IX of the Education Amendments of 1972 (20 USC 1681-1688) prohibits discrimination based on sex in district programs and activities. Although the Title IX regulations were amended by 89 Fed.Reg. 33474, effective August 1, 2024, these amendments were vacated nationwide by the United States District Court in Tennessee v. Cardona on January 9, 2025. Following this decision, USOCR's February 4, 2025 Dear Colleague Letter clarified that USOCR will enforce Title IX based on the regulations as they existed prior to August 1, 2024. Therefore, references in this Board policy to Title IX and its implementing regulations are to the Title IX regulations as they existed prior to August 1, 2024.

For information regarding the prohibition of discrimination as it applies to textbooks, instructional materials, supplemental instructional materials, staff development materials, or other curriculum for classroom instruction, or any book or resource in a school library, see BP 0410 - Nondiscrimination in District Programs and Activities, BP 4131 - Staff Development (certificated staff), BP 4231 - Staff Development (classified staff), BP 4331 - Staff Development (supervisory/managerial staff), BP/AR/E(1) 6161.1 - Selection and Evaluation of Instructional materials, BP 6161.11 - Supplementary Instructional Materials, and BP 6163.1 - Library Media Centers. Also see CSBA's, "Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities," "Instructional Materials Adoptions: Local governing board responsibilities," and "State Roles, Responsibilities, and Process for Instructional Materials Adoption," and the California Attorney General's, "Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books."

The Governing Board desires to provide a welcoming, safe, and supportive school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities.

This policy shall apply to all acts constituting unlawful discrimination or harassment related to district activity or attendance, to acts which occur off campus or outside of district-related or district-sponsored activities but which may have an impact on or create a hostile environment at school, and to all acts of the Board and the Superintendent in enacting policies and procedures that govern the district.

The Board prohibits, at any district school or activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, against an individual or group based on one, or a combination of two or more, protected characteristics, which include, but may not be limited to, race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status; a perception of one or more, or any combination, of such characteristics; or association with a person or group with one or more, or any combination, of these actual or perceived characteristics. (Education Code 200, 210.1, 210.2, 210.3, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; 20 USC 1681-1688, 42 USC 2000d-2000d-7)

CSBA NOTE: Pursuant to Education Code 51500, teachers may not give instruction and districts may not sponsor any activity that promotes a discriminatory bias. For more information regarding the prohibition of discriminatory bias, see BP 0410 - Nondiscrimination in District Programs and Activities.

Additionally, the Board prohibits teacher instruction and district-sponsored activities that promote discriminatory bias based on any of the characteristics specified above. Discriminatory bias in instruction and school-sponsored activities does not require a showing of direct harm to members of a protected group and members of a protected group do not need to be present while the discriminatory bias is occurring for the act to be considered discriminatory bias. (Education Code 51500)

CSBA NOTE: Title VI (42 USC 2000d-2000d-7) prohibits discrimination based on race, color, or national origin in programs and activities that receive federal financial assistance, including school districts.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. ~~Unlawful~~Additionally, unlawful discrimination ~~also~~ occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

CSBA NOTE: In addition to the types of prohibited student conduct described above, unlawful discrimination includes different treatment of students with respect to the provision of opportunities to participate in district programs or activities or the provision or receipt of educational benefits or services.

Pursuant to Government Code 53080, as amended by AB 932 (Ch. 628, Statutes of 2025), districts are prohibited from discriminating against any person on the basis of sex or gender in the operation, conduct, or administration of community youth athletics programs, or in the allocation of parks and recreation facilities and resources, or school and recreation facilities and resources, that support or enable such programs.

For more information regarding unlawful discrimination in district programs and activities, see BP 0410 - Nondiscrimination in District Programs and Activities.

~~Unlawful discrimination also~~In addition, unlawful discrimination includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in district programs or activities or the provision or receipt of educational benefits or services.

CSBA NOTE: The following paragraph addresses unlawful discrimination which may occur when disciplining students.

For more information regarding student discipline, see BP/AR 5144 - Discipline, BP/AR 5144.1 - Suspension and Expulsion/Due Process, and AR 5144.2 - Suspension and Expulsion/Due Process (Students With Disabilities).

Because unlawful discrimination could occur when disciplining students, including suspension and expulsion, the Superintendent or designee shall ensure that staff enforce discipline rules fairly, consistently, and in a non- discriminatory manner, as specified in Board Policy and Administrative Regulation 5144 - Discipline, Board Policy and Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students With Disabilities).

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates, participates, or refuses to participate in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as ~~a~~ discrimination ~~complaint~~complaints.

CSBA NOTE: Pursuant to Education Code 234.1 and 34 CFR 106.8, a district is required to publicize its nondiscrimination policies. Additionally, Education Code 234.1 and 234.6 require the district to make readily accessible on its website its nondiscrimination, harassment, intimidation, bullying, sexual harassment, suicide prevention, and other specified policies and information related to certain state and federal laws and resources, including resources related to neurodiversity developed by the University of California and California State University Collaborative for Neurodiversity and Learning. In addition, 34 CFR 104.8 requires districts to take "continuing steps" to notify students and parents/guardians that it does not discriminate on the basis of disability in its education programs or activities.

For further information regarding specific posting requirements, see "Measures to Prevent Discrimination" in the accompanying administrative regulation.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. ~~In addition~~Additionally, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's website in a manner that is easily accessible to students and parents/guardians ~~and students~~, in accordance with law and the accompanying administrative regulation. (Education Code 234.1, 234.6; 34 CFR 106.8)

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action shall be taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

CSBA NOTE: Policies related to discrimination must be consistent with the First Amendment right to free speech. Education Code 48950 prohibits a district from subjecting a high school student to disciplinary sanctions solely on the basis of speech or other communication that would be constitutionally protected if engaged in outside of campus. However, Education Code 48950 also specifies that the law does not prohibit discipline for harassment, threats, or intimidation unless constitutionally protected. Whether such speech might be entitled to constitutional protection would be determined on a case-by-case basis, with consideration for the specific words used and the circumstances involved. It is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel as necessary. For more information regarding students' rights to freedom of speech and of the press, see BP/AR 5145.2 - Freedom of Speech/Expression.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation, shall be subject to appropriate ~~consequence~~consequences or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination related to a district activity, attendance, or district-related or district-sponsored activity, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

CSBA NOTE: The following paragraph may be revised to reflect district practice. Pursuant to Education Code 48900.5, the district is encouraged to have a student who has been suspended, or for whom other means of correction have been implemented pursuant to Education Code 48900.5 for an incident of racist bullying, harassment, or intimidation, as well as the victim, to engage in a restorative justice practice suitable to address the needs of both the victim and the perpetrator, in addition to the other measures specified in the following paragraph. For more information regarding discipline and corrective actions for a student who has committed an act of bullying, see BP/AR 5131.2 - Bullying.

When a student has been suspended, or other means of correction have been implemented against the student for an incident of racist bullying, harassment, or intimidation, the principal or designee may engage both the victim and perpetrator in a restorative justice practice suitable to the needs of the students. ~~The~~Additionally, the principal or designee may ~~also~~ require the perpetrator to engage in a culturally sensitive program that promotes racial justice and equity and combats racism and ignorance and regularly check on the victim to ensure that the victim is not in danger of suffering from any long-lasting mental health issues. (Education Code 48900.5)

When appropriate based on the severity or pervasiveness of the bullying or when otherwise required, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

CSBA NOTE: Education Code 234.1 requires that districts adopt a process for receiving and investigating complaints of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying that is consistent with the district's UCP specified in BP/AR 1312.3 - Uniform Complaint Procedures. However, the complaint procedures specified in the Title IX regulations (34 CFR 106.44- 106.45), which were adopted on May 19, 2020 and became effective on August 14, 2020, are required to be used to address any complaint of sexual harassment, as defined in 34 CFR 106.30, based on conduct that occurred between August 14, 2020 and July 31, 2024, and after January 9, 2025.

For complaints initiated between August 1, 2024 and January 9, 2025, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel. For more information regarding sexual harassment against students in the school setting, see BP/AR 5145.7 - Sexual Harassment, and for the Title IX grievance procedures, see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

When a complaint alleges disability discrimination, such a claim may be brought under the Individuals with Disabilities Education Act (IDEA), the American with Disabilities Act, Title V of the Rehabilitation Act, including section 504, or other federal laws protecting the rights of children with disabilities.

Complaints alleging unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures, when required by law. However, complaints alleging sexual harassment under Title IX shall be investigated and resolved in accordance with the procedures specified in Administrative Regulation 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: September 11, 2012
revised: June 19, 2013
revised: March 11, 2014
revised: December 9, 2014
revised: October 11, 2016
revised: September 11, 2018
revised: August 11, 2020
revised: December 12, 2023
revised: November 12, 2024
revised: September 09, 2025
revised: ??, 2026

New for October 13th (District) – First Reading

1312.1—General Complaints or Complaints Concerning District Employees

1. Policy**
2. Regulation**
3. Exhibit**

New for October 13th (District) – Second Annual Review

6145—Extracurricular and Cocurricular Activities

1. Policy**
2. Regulation**

Policy 1312.1: General Complaints or Complaints Concerning District Employees

Status: ADOPTED

Original Adopted Date: 04/10/2007 | Last Revised Date: 06/11/2019 | Last Reviewed Date: 06/11/2019

The Board of Education recognizes its accountability to the public for the quality of the district's educational program and the performance of district employees. The district shall provide a process by which a complaint submitted by any person ~~regarding an employee~~ can be resolved impartially, expeditiously, and with minimal disruption to district operations and the educational program.
When a concern ~~regarding an employee~~ is presented during a Board meeting or to an individual Board member or employee outside of a Board meeting, the complainant shall be informed of the appropriate complaint procedure.

Any complaint regarding the Superintendent shall be initially filed in writing with the Board President. The Board shall consult with legal counsel or appoint an appropriate agent to conduct the investigation.

The Superintendent or designee shall determine whether a complaint against any other employee should be considered a complaint against the district and/or an individual employee, and whether it should be resolved by the district's process for complaints concerning personnel and/or other district procedures. Any complaint of child abuse or neglect alleged against a district employee shall be reported to the appropriate local agencies in accordance with law and BP 5141.4 - Child Abuse Prevention and Reporting. Any complaint alleging that an employee engaged in unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) in district programs and activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures. Any complaint by an employee, job applicant, volunteer, intern, or independent contractor alleging unlawful discrimination or harassment by an employee shall be filed in accordance with AR 4030 - Nondiscrimination in Employment.

Any complaint subject to this policy and the accompanying administrative regulation and Exhibit shall be investigated by the principal, the employee's immediate supervisor, the Superintendent or designee, legal counsel, agent of the Board, and/or other appropriate person who is not the subject of the complaint or ~~subordinate to the employee charged in the complaint~~ otherwise has a conflict of interest. The complainant and the employee, when the complaint concerns an employee, shall have an opportunity to present information relevant to the complaint.

A complaint that is filed anonymously may be investigated by the Superintendent or designee depending on the specificity and reliability of the information.

If a complainant requests confidentiality, the Superintendent or designee shall inform the complainant that the request may limit the district's ability to investigate the employee's conduct or take other necessary action. However, the Superintendent or designee shall take all reasonable steps to investigate and resolve the complaint without divulging the complainant's identity.

The Board prohibits retaliation against complainants.

Appeals

If either the complainant or, when the complaint concerns an employee, the employee submits an appeal of the Superintendent's decision to the Board, the Board shall determine whether to uphold the Superintendent's decision without hearing the complaint, appoint an appeals committee to advise the Board, or hear the appeal itself.

If the Board decides to hear the complaint, the matter shall be addressed in closed session in accordance with Government Code 54957 unless the complaint is concerning an employee, and the employee requests that it be heard in open session. The Board shall review the original complaint and additional information provided by the Superintendent or designee regarding the steps taken to resolve the issue.

The Board's decision shall be final.

Regulation 1312.1: General Complaints or Complaints Concerning District Employees Status: ADOPTED

Original Adopted Date: 04/10/2007 | Last Revised Date: 06/11/2019 | Last Reviewed Date: 06/11/2019

Every effort should be made to resolve complaints ~~regarding district employees~~ at the earliest possible stage. Any person who files a General Formal Complaint or Complaint Concerning a District Employee ~~complains about a district employee~~ shall be encouraged to resolve the matter informally ~~through direct communication with the employee~~ whenever possible.

If a complainant is unable or unwilling to resolve the complaint informally ~~directly with the employee~~, the complainant may submit a written complaint to the principal or other immediate supervisor of the employee by email, written letter, or using the General Formal Complaint Form included in Exhibit 1312.1 "General Complaints or Complaints Concerning District Employees". Complaints related to a principal or district administrator shall be initially filed in writing with the Superintendent or designee. If the complainant is unable to prepare the complaint in writing, administrative staff shall provide assistance in the preparation of the complaint.

A written complaint shall include a brief but specific summary of the complaint and the facts surrounding it, including any relevant documentation or other information, and a description of any prior attempt to resolve the complaint, if applicable.

~~A written complaint~~ When a complaint concerns a district employee, the written complaint shall also include the full name of the employee involved, a brief but specific summary of the complaint and the facts surrounding it, and a description of any prior attempt to discuss the complaint with the employee and the failure to resolve the matter, if applicable.

To promote prompt and fair resolution of general complaints, the Superintendent or designee shall determine the appropriate person or process for investigating and resolving the complaint based on the nature and subject matter of the complaint. The investigation may include interviews of the complainant, employee, witnesses, or other appropriate persons, and/or a review of documentation relevant to the complaint.

To promote prompt and fair resolution of ~~the~~ complaints concerning district employees, the following procedures shall govern the resolution of the complaint~~s against district employees:~~

1. When a written complaint is received, the employee who is the subject of the complaint shall be notified within five days or in accordance with the collective bargaining agreement.

2. The principal or other immediate supervisor of the employee shall investigate and attempt to resolve the complaint to the satisfaction of the parties involved within 30 days. A complaint against a school or district administrator shall be investigated by the Superintendent or designee. The investigation may include interviews of the employee, complainant, or witnesses as necessary and/or a review any documentation relevant to the complaint.

3. Both the complainant and employee shall be notified in writing of the final decision regarding the resolution of the complaint.

4. Either the complainant or the employee against whom the complaint was made may appeal the decision. A decision by the principal or immediate supervisor may be appealed to the Superintendent or designee, who shall attempt to resolve the complaint to the satisfaction of the parties involved within 30 days. Either the complainant or the employee may appeal the Superintendent's decision to the Board of Education.

5. If the decision is appealed to the Board, the Superintendent or designee shall submit to the Board the following information:

    a. The full name of each employee involved

    b. A brief but specific summary of the complaint and the facts surrounding it, sufficient to inform the Board and the parties as to the precise nature of the complaint and to allow the parties to prepare a response

c. A copy of the signed original complaint

d. A summary of the action taken by the Superintendent or designee and the reasons that the problem has not been resolved

Sierra County/Sierra-Plumas Joint USD

Exhibit 1312.1 (NEW)– General Complaints or Complaints Concerning District Employees

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SIERRA COUNTY OFFIE OF EDUCATION
GENERAL FORMAL COMPLAINT FORM

This form may be used to submit a general formal complaint.

This form is not intended to replace other complaint procedures required by law or District policy, including Uniform Complaint Procedures (UCP), Title IX, discrimination or harassment complaints, complaints regarding instructional materials, or other complaints that are subject to a specific process. If the District determines that another complaint procedure applies, the complaint will be referred to the appropriate process and you will be notified.

Before Filing This Complaint

Whenever appropriate, the District encourages concerns to be addressed at the lowest appropriate level. Have you:

☐ Spoken directly with the employee involved?

☐ Spoken with the employee's immediate supervisor, site administrator, or principal?

☐ Spoken with the Superintendent or designee, if appropriate?

If you have not taken one or more of these steps, please explain why:

_____

_____

If this complaint concerns the Superintendent personally, please do not submit it to the Superintendent. Complaints concerning the Superintendent should be directed to the Board President.

1. Complainant Information

Name: _____
Address: _____
Phone: _____
Email: _____

Preferred method of contact: ☐ Phone ☐ Email ☐ Mail

2. Employee the Complaint Concerns (If this is Regarding an Employee)

Employee Name: _____
Employee Position/Title: _____
School/Department: _____

***If your complaint is regarding a District employee, please be aware that the employee will need to be informed of the complaint and given an opportunity to respond. The District will make reasonable efforts to maintain confidentiality, but confidentiality cannot be guaranteed.*

.3. Description of Complaint

Please describe the concern or complaint in as much detail as possible. Include the date(s), location(s), individuals involved, and specific actions or conduct that are the basis of your complaint.

_____

_____

_____

_____

_____

If additional space is needed, please attach additional pages.

4. Supporting Information

Please identify any documents, communications, photographs, records, or other information that you believe are relevant to your complaint.

_____

Are you submitting supporting documents with this complaint? ☐ Yes ☐ No

If yes, please list the documents attached:

_____

_____

5. Witnesses or Other Individuals with Relevant Information

Please identify anyone who may have relevant information regarding your complaint.

Name: _____ Contact (if known): _____

Name: _____ Contact (if known): _____

Name: _____ Contact (if known): _____

6. Previous Attempts to Resolve the Concern

Please describe any previous conversations, meetings, or other efforts to resolve this concern, including approximately when they occurred and with whom you spoke.

_____

_____

_____

7. Requested Resolution

Please describe what you believe would appropriately address your concern.

_____

_____

_____

***The District will consider the information provided and determine the appropriate response. Submission of a requested resolution does not guarantee that the requested action will be taken.*

8. Certification

I certify that the information provided in this complaint is true and accurate to the best of my knowledge. I understand that the District may need to share information contained in this complaint with individuals as necessary to investigate and respond to the complaint. I understand that the District will handle the complaint in accordance with applicable law and District policy.

Signature: _____

Date: _____

What Happens After You Submit a Complaint?

Once your complaint is submitted, you will receive confirmation that the District has received it. The District will review and investigate the complaint, which may include gathering additional information, speaking with individuals involved, and reviewing relevant records or documents. The District will make every reasonable effort to address the complaint as promptly as practical.

You will receive a written response regarding the outcome of the complaint within 60 calendar days of the date the complaint is filed, unless additional time is necessary due to the nature or complexity of the matter. If additional time is needed, you will be notified.

FOR DISTRICT USE ONLY

Date Received: _____

Received By: _____

Complaint Assigned To: _____

Date Acknowledged: _____

Complaint Type/Procedure:

☐ General Employee Complaint

☐ Referred to UCP

☐ Referred to Title IX process

☐ Referred to another District complaint procedure

☐ Other: _____

Investigation/Review Completed By:

_____

Date Completed: _____

Outcome/Action Taken: _____

_____

_____

_____

Complainant Notified: ☐ Yes ☐ No Date: _____

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: October 13, 2026

Policy 6145: Extracurricular And Cocurricular Activities

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 07/11/2017 | **Last Reviewed Date:** 07/11/2017

The Board of Education recognizes that extracurricular and cocurricular activities enrich the educational and social development of students and enhance students' feelings of connectedness with the schools. The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.
Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity. No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases. (5 CCR 4925)

Any complaint alleging unlawful discrimination in the district's extracurricular or cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

Unless specifically authorized by law, no student shall be charged a fee for his/her participation in educational activities, including extracurricular and cocurricular activities and materials or equipment related to such activities. (Education Code 49010, 49011)

Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7 through 8 must demonstrate weekly satisfactory academic progress including but not limited to:

1. Maintenance of a grade report that reflects no "F" or failing grade.

    a. Students may practice with an "F" grade but are not allowed to participate in games, tournaments, or travel with the team.

To be eligible to participate in extracurricular and cocurricular activities, students in grades 9 through 12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale with no "F" grade(s)in all enrolled classes

2. Maintenance of minimum progress toward meeting high school graduation requirements

The Superintendent or designee may grant ineligible students a probationary period not to exceed one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. (Education Code 35160.5)

Any decision regarding the eligibility of a homeless student, foster youth, or child of an active duty military family for extracurricular or cocurricular activities shall be made by the Superintendent or designee in accordance with Education Code 48850 and 49701.

The Superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular and cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative

programs, or denial of participation in extracurricular or cocurricular activities in accordance with Board policy and administrative regulation. When appropriate, the Superintendent or designee shall notify local law enforcement.

Annual Policy Review

The Board shall annually review this policy and implementing regulations. (Education Code 35160.5)

Regulation 6145: Extracurricular And Cocurricular Activities

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 10/09/2012 | **Last Reviewed Date:** 10/09/2012

Definitions

For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular activities shall be defined as follows: (Education Code 35160.5)

1. Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, do not take place during classroom time, and have all of the following characteristics:
    a. The program is supervised or financed by the school district.
    b. Students participating in the program represent the school district.
    c. Students exercise some degree of freedom in the selection, planning, or control of the program.
    d. The program includes both preparation for performance and performance before an audience or spectators.
2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.
2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

Eligibility Requirements

Grades 7-8

The grade point average (GPA) used to determine eligibility shall be based on the grades entered into the district's attendance/grading program on a designated day of every school week, i.e., Tuesday.

Grades 9-12

The grade point average (GPA) used to determine eligibility for extracurricular and cocurricular activities shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s). (Education Code 35160.5)

When a student becomes ineligible to participate in extracurricular or cocurricular activities in the upcoming grading period, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parent/guardian.

Supervision

All extracurricular activities conducted under the name or auspices of a district school or any class or organization of the school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

Any noncertificated person working with students in a district-sponsored extracurricular student activity program

shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)