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

June 23, 2026
4:30pm Closed Session
5:30pm Open Session

Meeting Location:

Loyalton: Loyalton Elementary School, 111 Beckwith Street, Loyalton CA 96118

Zoom for the public:

Link: https://us02web.zoom.us/j/86039899712
Phone dial-in: 669-900-9128 *(Press *6 to unmute)*
Webinar ID: 860 3989 9712

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

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 monthly stipend of $15 for the County and $45 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 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. 5:30PM – 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. Correspondence
   a. SCSA WASC Accreditation through June 30, 2029**
2. Superintendent Reports

   COUNTY—SCOE

   a. Children and Youth Behavioral Health Initiative (CYBHI) Grant Update
   b. SCOE 2026-2027 Annual Summary Report**

   DISTRICT—SPJUSD

   c. Facilities Update
   d. Contract or hire Facilities Consultant/Project Manager
3. Business Report
   a. Monthly Chronic Absenteeism Rates**
   b. Tenth Month and Eleventh Month SPJUSD Enrollments for the 2025-2026 School Year**
4. SPTA Report
5. Committee/Board Member Reports

M. CONSENT CALENDAR

1. Approval of minutes for the joint Regular Meeting held June 09, 2026**
2. Authorization to submit the 2026-2027 Consolidated Applications
   a. SCOE**
   b. SPJUSD**
3. Adoption of Resolution 26-017D, Ordering Election, Requesting County Elections to Conduct the Election, Requesting Consolidation of the Election, and Specifications of the Election Order**
4. Approval of agreement with TinyEYE for counseling services for the 2026-2027 School Year, Contract No. 2027-001D**

5. Approval of quote from Edmentum for 2026-2027 School Year online classes**
6. Approval of the California Interscholastic Federation Representatives for the 2026-2027 School Year**

N. ACTION ITEMS

1. New Business

COUNTY & DISTRICT—SCOE & SPJUSD

a. Adoption of the 2026-2027 SCOE/SPJUSD Local Control and Accountability Plan^^
b. Proposition 30 Education Protection Act funding for 2026-2027

The Education Protection Account (EPA) provides Local Educational Agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of a LEA's Local Control Funding Formula (LCFF) or charter school general purpose entitlement.

1. SCOE**
2. SPJUSD**

c. Adoption of the 2026-2027 Budgets and Criteria and Standards Reports
1. SCOE**
2. SPJUSD**

d. Adoption of Dashboard Local Indicators
1. SCOE**
2. SPJUSD**

DISTRICT—SPJUSD

e. Approval of quote for carpet replacements**
f. Approval of quote for LMS Lockers**
g. Approval of new High School course: AP Precalculus**
h. Approval of Land Exchange Agreement with City of Loyalton, including Grant Deed and Easement and Use Agreement, Contract No. 2026-022D**
i. Approval to surplus 1999 Thomas (diesel bus #224), vin 1T75U4B25X1167607

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 May 26th – Update from Attorney

j. 9323—Meeting Conduct**

New for June 23rd – First Reading

k. 1240—Volunteer Assistance**
l. 2110—Superintendent Responsibilities and Duties**
m. 5131.4—Student Disturbances**
n. 5141.4—Child Abuse Prevention and Reporting**
o. 5141.7—Sun Safety, DELETE
p. 5141.75—Weather Safety, NEW**
q. 5142—Safety**
r. 5145.6—Parent/Guardian Notifications**
s. 7110—Facilities Master Plan**
t. 9200—Limits of Board Member Authority**

O. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on ***July 28 (last Tuesday)***, 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.
2. 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.

June 11, 2026

Wendy Jackson, AE Director/Principal
Sierra County Schools for Adults
PO Box 955
Loyalton, California 96118

Dear Wendy Jackson:

Based on the Accrediting Commission for Schools, Western Association of Schools and Colleges (ACS WASC) mid-cycle report, it has been determined that Sierra County Schools for Adults (AD) meets the ACS WASC criteria for accreditation. This accreditation status is based on all of the information provided by the school, including the school's progress report.

Sierra County Schools for Adults's accreditation is now reaffirmed through the end of the current accreditation cycle ending on June 30, 2029.

Accreditation status is conditioned upon Sierra County Schools for Adults's continued adherence with the ACS WASC policies, procedures, and criteria for accreditation. This includes a requirement that an accredited school annually contribute members to participate on visiting committees. Failure to maintain compliance with said policies, procedures, and standards is grounds for modification and/or withdrawal of the accreditation.

The Commission looks forward to Sierra County Schools for Adults's anticipated success and continuing improvement in keeping with ACS WASC's pursuit of excellence in elementary, secondary, and adult education.

Sincerely,

Barry R. Groves, Ed.D.
President

cc: Sean Snider

Sierra County Office of Education

2026-2027
Annual Summary Report

CALIFORNIA COUNTY SUPERINTENDENTS

Local Context (Optional)

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

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

We are comprised of 5 schools, serving approximately 400 students and employing roughly 75 staff members. Loyalton Elementary is the largest school, with roughly 175 students in grades TK-5. Loyalton Middle School, which reopened in the 2025-26 school year serves roughly 75 students in grades 6-8. Loyalton High School, a Necessary Small School, serves roughly 100 students in grades 9-12, and Sierra Pass Continuation School serves high school students with a population that fluctuates between 5-10 students on average. Downieville School is another Necessary Small School, and the elementary and junior-senior high are located in the same building, serving a total of roughly 45 students TK-12. None of our schools receive Equity Multiplier funding.

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

EC Section 52066, http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC&sectionNum=52066

Goal One: Approve all LCAPs.

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

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

EC Section 52070, http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=52070.&lawCode=EDC

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Metric	Action
Number of Foster youth served	Coordinate services and supports for Foster youth
Number of schools requiring Williams reviews	Coordinate and work with Placer COE to conduct Williams reviews

EC Sections 52059.5–52077, https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?division=4.&chapter=6.1.&part=28.&lawCode=EDC&title=2.&article=4.5.

Collaboration

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

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

Collaborate with CDE on LCAP Development / Coaching	-	Y	-	-	-
Collaborate with CAL-MSCS Steering Team on mathematics, science, and computer science professional learning plan	-	-	Y	-	Y
Collaborate with Geo Lead, Placer COE, on Differentiated Assistance work	-	-	Y	Y	-

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

Goal Four: Supports for Special Education

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

Related Expenditures-COE

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

2024-25 Goal	20xx-20xx Estimated Costs
Goal 1	$0
Goal 2	$311,310
Goal 3	$9,901
Goal 4 (not applicable until the 2025-2026 LCAP Cycle per *EC* Section 52064.3)	**[N/A]**
Total Estimated Cost	**$321,211**

Chronic Absenteeism Rates as of June 12, 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 **12 or more days** are considered chronically absent. By the end of the school year, this number increases to **18 days**.

2025-2026 School Year as of June 12 (180 Days This Year)

SITE/MONTH	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
Downieville Elementary	28% (7)	20% (5)	11% (3)	15% (4)	19.2% (5/26)	30.7% (8/26)	34.6% (9/26)	30.7% (8/26)	26.9% (7/26)	38.5% (10/26)
Downieville Jr./Sr. High	0%	25% (2)	14% (1)	14% (1)	14% (1/7))	14% (1/7)	14% (1/7)	14% (1/7)	14% (1/7)	14.3% (1/7)
Loyalton Elementary	20%	7.7%	7.7% (13)	11% (18)	7.7% (13/168)	8.9% (15/168)	10% (17/169)	9.4% (16/171)	10.9% (19/173)	11.6% (20/173)
Loyalton Middle	17.8%	31.8%	19% (15)	20% (16)	13.9% (11/79)	17.7% (14/79)	15.2% (12/79)	16.5% (13/79)	16.5% (13/79)	13.9& (11/79)
DISTRICT (% of All Students)	19.49%	15.04% (40/280)	11.4% (32/280)	13.9% (39/280)	10.7% (30/280)	13.57% (38/280)	13.8% (39/281)	13.4% (38/283)	14.04% (40/285)	14.7% (42/285)

2024-2025 School Year as of June 6 (180 Days Last Year) *No President's Week Off

SITE/MONTH	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
Downieville Elementary		26%(7)	11.5% (3)	7% (2)	7.7% (2)	15.4% (4/26)	23% (6/26)	15.4% (4/26)	15.4% (4/26)	15.4% (4/26)
Downieville Jr./Sr. High		10% (1)	10%(1)	10%(1)	10% (1)	20% (2/10)	20% (2/10)	20% (2/10)	20% (2/10)	27.3% (3/11)
Loyalton Elementary (TK-6)		13.5%	24% (49)	23% (46)	19.5% (39)	13% (26/200)	11.5% 23/200)	13.8% (28/203)	14.8% (30/203)	15.8% (32/203)
Loyalton High (7th&8th)		8.5%	10.6% (5)	15% (7)	12.7% (6/47)	10.6% (5/47)	10.6% 5/47)	25.5% (12/47)	21.3% (10/47)	25.5% (12/47)
DISTRICT (% of All Students)		16.85% 38/271	20.5% 58/282	19.8% (56/282)	17% (48/283)	13.07% (37/283)	12.7% (36/283)	16.1% (46/286)	16.08% (46/286)	17.7% (51/287)

ENROLLMENT BY SCHOOL MONTH - 2025-2026

***As of 06/16/2026*		Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Middle	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2024-2025		24	200	9	45	10	113	7	included in site #	408
1st Day 2025-2026		26	165	8	80	14	105	3	included in site #	401

	Month	TK/K-6	TK/K-5	7-8	6-8	9-12	9-12	9-12		
August	1	26	168	8	79	14	107	3	included in site #	405
08/20/25-09/12/25										
September	2	26	168	8	80	14	105	3	included in site #	404
09/15/25-10/10/25										
October	3	26	168	8	77	14	106	3	included in site #	402
10/13/25-11/07/25										
November	4	26	168	8	77	14	105	3	included in site #	401
11/10/25-12/05/25										
December	5	26	170	8	77	14	105	3	included in site #	403
12/08/25-01/16/26										
January	6	24	170	8	76	14	105	5	included in site #	402
01/19/26-02/13/26										
February	7	23	173	8	75	14	104	5	included in site #	402
02/16/26-03/13/26										
March	8	23	173	8	74	14	103	6	included in site #	401
03/16/26-04/10/26										
April	9	23	173	8	73	14	103	6	included in site #	400
04/13/26-05/08/26										
May	10	23	173	8	73	14	103	6	included in site #	400
05/11/26-06/05/26										
June	11	23	173	8	73	14	103	6	included in site #	400
06/08/26-06/12/26										

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	5
LMS	8
DHS	0
LHS	4

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

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

June 09, 2026

6:00pm Open Session
Closed Session followed Open Session

Downieville: Downieville School, 130 School St, Downieville CA 95936
Zoom videoconferencing was also available for the public.

A. CALL TO ORDER
President RHYNIE HOLLITZ called the meeting to order at 6:00pm.

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
Student Board Member (Downieville): Logan Kinneer

ABSENT: *None*

VACANT: *Student Board Member (Loyalton)*

C. APPROVAL OF AGENDA
HALL motioned to approve the agenda with corrections to item E as outlined by SNIDER.
Second by CHAMPION.
5/0

D. FLAG SALUTE

E. 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 monthly stipend of ~~$65~~15 for the County and ~~$35~~45 for the District.

F. PUBLIC COMMENT
None

G. RECOGNITION OF STUDENT BOARD MEMBER LOGAN KINNEER

H. INFORMATION/DISCUSSION ITEMS
1. Superintendent Reports

COUNTY—SCOE

a. School Attendance Review Board (SARB) 2025-2026 Annual Report
b. SCOE Personnel Items:
    1. Assignment of Amber Williams, TOSA--Math/Science Instructional Coach and MSCS Coordinator, Districtwide, 1.0 FTE, effective August 17, 2026
    2. Resignation for Wendy Church-Bergstrom, Secretary, Adult Education, .75 FTE, effective June 12, 2026

DISTRICT—SPJUSD

c. Final Report on District Superintendent goals for 2025-2026
SNIDER provided an overview of final report and presented Spring Benchmark Data.

d. Facilities Update
SNIDER: Excited for summer projects to get started. Downieville Gym Roof work is underway. Other projects include painting and paving at LMS, carpeting for a few classrooms and final work for the Sierra Pass relocation.

e. Downieville Configuration for the 2026-2027 School Year
SNIDER: With ADA dropping off at Downieville Elementary, we will move to a TK-8 configuration there and the Downieville High School will just be 9-12—moving 7th and 8th grades from Jr/Sr High to Elementary. This will require hiring one additional teacher for the elementary school.

2. Business Report
   a. Ninth Month SPJUSD Enrollments for the 2025-2026 School Year

3. SPTA Report
   *PRESIDENT—PRAKASH: **Read by JACOBSEN: SPTA wishes everyone a fantastic summer and a well-deserved break!*

4. Committee/Board Member Reports
   MARTINETTI: Facilities Meeting held last week and a walk-through to look at carpets. Busy with a lot of different projects which SNIDER covered.
   HOLLITZ: Found the Grand Jury report in the papers to be interesting with the information about the water in Loyalton and roads throughout the County. Also, with graduations this week board members intend to be present at each.

I. CONSENT CALENDAR

1. Approval of minutes for the joint Regular Meeting held May 26, 2026
2. Approval of Board Report-Checks Dated 05/01/2026 through 05/31/2026
   a. SCOE
   b. SPJUSD
3. Authorization for Out-of-State Travel request to New Orleans, LA, for professional development on grant funded pathways—Amanda Beville, TOSA--Math/Science Instructional Coach and MSCS Coordinator
4. Approval of the following SPJUSD personnel items:
   a. Resignation for April Burns, Teacher, Loyalton Elementary School, 1.0 FTE, effective June 12, 2026 (moving to Loyalton Middle School August 17, 2026)
   b. Resignation for Amber Williams, Teacher, Loyalton High School, 1.0 FTE, effective June 12, 2026 (moving to SCOE TOSA August 17, 2026)
   c. Authorization to fill Teacher, Loyalton High School, 1.0 FTE
   d. Assignment of Keri Turner, Teacher, Loyalton High School, 1.0 FTE, effective August 17, 2026
   e. Increase FTE for Cook at Downieville School from .68 FTE (5.4 hours/day) to .69 FTE (5.5 hours/day), effective August 17, 2026
   f. Assignment of Trista Evans, Expanded Learning Opportunity Program (ELO-P) Instructor, Downieville, .88 FTE (5.25 hours/day), effective June 15, 2026

g. Assignment of Trista Evans, Library Aide, Downieville School, .33 FTE (2 hours/day), effective August 17, 2026
h. Authorization to fill Teacher, Downieville Elementary School, 1.0 FTE, effective August 17, 2026 (for K-8 configuration)

HALL/MARTINETTI
5/0

J. ACTION ITEMS

1. New Business

<u>COUNTY—SCOE</u>

PUBLIC HEARING – SELPA

a. Public Hearing *opened at 6:35pm* to receive public comment on the 2026-2027 SCOE SELPA Annual Budget and Service Plan. *Closed at 6:36pm with no comment.*

   The SCOE SELPA Annual Budget and Service plan is available for public inspection online at www.sierracountyschools.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 13, Loyalton, California, during business hours M-F 8:00am-4:30pm.

b. Adoption of the 2026-2027 SCOE SELPA Annual Budget and Service Plan
   MARTINETTI/HALL
   5/0

<u>COUNTY & DISTRICT—SCOE & SPJUSD</u>

PUBLIC HEARING – SCOE/SPJUSD Local Control and Accountability Plan

c. Public Hearing *opened at 6:36pm* to receive public comment on the 2026-2027 LCAP. *Closed at 6:37pm with no comment.*

   The LCAP is available for public inspection online at www.sierracountyschools.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 13, Loyalton, California, during business hours M-F 8:00am-4:30pm.

d. First review of the proposed SCOE/SPJUSD 2026-2027 Local Control and Accountability Plan (LCAP)
   Presented by SNIDER. Adoption takes place at the next meeting on June 23rd.

PUBLIC HEARING – SCOE and SPJUSD Budgets

e. Public Hearing *opened at 6:53pm* to receive public comment on the 2026-2027 SCOE and SPJUSD Budgets. *Closed at 6:54pm with no comment.*

   The SCOE and SPJUSD budgets are available for public inspection online at www.sierracountyschools.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 13, Loyalton, California, during business hours M-F 8:00am-4:30pm.

f. First review of the proposed 2026-2027 Budgets
   Presented by SNIDER. Adoption takes place at the next meeting on June 23rd.
   1. SCOE
   2. SPJUSD

PUBLIC HEARING – SPTA Initial Proposal

g. Public Hearing *opened at 7:08pm* to receive public comment on the Initial Proposal from Sierra-Plumas Teachers Association to open negotiations for 2026-2027. *Closed at 7:09pm with no comment.*

DISTRICT—SPJUSD

h. Approval of assignments for the 2026-2027 Extra Duty stipend positions
    1. Coaching
    2. Non-Coaching

   CHAMPION/HALL
   5/0
i. Approval of quote for LES Snow Diverters
   MARTINETTI/HALL
   All Seasons North—$42,457
   5/0
j. Approval of quote for LES Sewer Repair
   CHAMPION motioned to approve the quote from Hardcore Construction for $44,050 with an added allowance up to $2,500 for a cleanout cap if needed. Second by HALL.
   5/0
k. Authorization to purchase buses from Plumas not to exceed: *$200,000*
   CHAMPION/HALL
   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."

Batch from May 26th – Second Reading

CHAMPION motioned to approve l-t and delete u. Second by HALL.

5/0

l. 5144.1—Suspension and Expulsion/Due Process
m. 5145.2—Freedom of Speech/Expression
n. 6142.7—Physical Education and Activity
o. 6146.1—High School Graduation Requirements
p. 6146.3—Reciprocity of Academic Credit
q. 6146.4—Differential Graduation and Competency Standards for Students and Disabilities
r. 6173—Education for Homeless Children
s. 6173.1—Education for Foster Youth
t. 6173.4—Education for American Indian Students
u. 6175—Migrant Education Program*—DELETE*

Annual Review 2026

HALL motioned to approve v and w with no changes. Second by JAQUEZ.

5/0

v. 5116.1—Intradistrict Open Enrollment
w. 6145—Extracurricular and Cocurricular Activities

K. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on **June 23, 2026**, at Loyalton Elementary School, 111 Beckwith Street, Loyalton CA 96118 at **4:30pm**. If needed, Closed Session may be held before the Regular session beginning at **4:00pm**. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items
   CHAMPION: Discussion about contracting with a Facilities Consultant/Project Manager for facility projects

L. PUBLIC COMMENT FOR CLOSED SESSION
None

M. CLOSED SESSION
The Board moved into Closed Session *at 7:54pm* to discuss the following item(s):

1. Government Code 54957
   PUBLIC EMPLOYEE PERFORMANCE EVALUATION
   Title: District Superintendent

N. RETURN TO OPEN SESSION *at 8:35pm*

~~N.~~O. REPORT OUT FROM CLOSED SESSION
MARTINETTI: The Closed Session item was for discussion only, no action taken.

~~O.~~P. ADJOURN *at 8:35pm*

Sean Snider, Superintendent

John Martinetti, Clerk

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

DATE: June 09, 2026

CLOSED SESSION BEGAN AT: 7:54 **P.M.**

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

OTHERS PRESENT:
- [x] Sean Snider, Superintendent
- [ ] Randy Jones, Director of Business Services/CBO
- [ ] ____________________
- [ ] ____________________
- [ ] ____________________

I. SESSION TOPIC(S):

Item #1—Government Code 54957
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: District Superintendent

RESULT:
- [ ] **DIRECTION WAS GIVEN TO SUPERINTENDENT**
- [x] **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 8:35 **P.M. AND RETURNED TO OPEN SESSION**

PRESIDED BY: ____________________
Rhynie Hollitz, PRESIDENT

RECORDED BY: ____________________
John Martinetti, CLERK

2025–26 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov , 916-327-9692
Deborah Avalos, Integrated Student Support and Programs Office, DAvalos@cde.ca.gov, 916-319-0599

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;

2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:

a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;

b) Includes a dispute resolution process;

c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;

3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

Homeless liaison first name	Kimberly
Homeless liaison last name	Askew
Homeless liaison title	Foster Youth/Workability Coordinator
Homeless liaison email address (Format: abc@xyz.zyx)	kaskew@spjusd.org
Homeless liaison telephone number (Format: 999-999-9999)	530-993-1660
Homeless liaison telephone extension	101
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	0.25

Homeless Liaison Training Information

2025–26 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov , 916-327-9692
Deborah Avalos, Integrated Student Support and Programs Office, DAvalos@cde.ca.gov, 916-319-0599

Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years	Yes
Has the homeless liaison provided training to the following personnel:	
Principals and other school leaders	Yes
Attendance officers and registrars	Yes
Teachers and instructional assistants	Yes
School counselors	Yes

Homeless Education Policy and Requirements

Does the LEA have a written homeless education policy	Yes
No policy comment Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	04/10/2007
Does the LEA meet the above federal requirements	Yes
Compliance comment Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	

Housing Questionnaire Identifying Homeless Children

Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth	Yes
Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth	Yes
Is the housing questionnaire made available in paper form	Yes
Did your LEA administer the housing questionnaire to all student body during the school year	Yes

2026–27 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at https://www.cde.ca.gov/fg/aa/co/ca26assurancestoc.asp.

CDE Program Contact:

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

Consolidated Application Certification Statement

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

Authorized Representative's Full Name	Randy Jones
Authorized Representative's Signature	
Authorized Representative's Title	Director of Business Services
Authorized Representative's Signature Date	06/17/2026

2026–27 Protected Prayer Certification

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

CDE Program Contact:

Carrie Lopes, Title I Policy, Program, and Support Office, CLopes@cde.ca.gov, 916-319-0126

Protected Prayer Certification Statement

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

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

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Randy Jones
Authorized Representative's Title	Director of Business Services
Authorized Representative's Signature Date	06/17/2026
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

2026–27 LCAP Federal Addendum Certification

CDE Program Contact:
Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

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

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

Returning Application

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

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

2026–27 Application for Funding

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

Local Governing Board Approval

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

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

District English Learner Advisory Committee Review

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

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

Application for Categorical Programs

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

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

2026–27 Application for Funding

CDE Program Contact:

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

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

2026–27 Substitute System for Time Accounting

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

CDE Program Contact:

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

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

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

2026–27 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

2025–26 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov , 916-327-9692
Deborah Avalos, Integrated Student Support and Programs Office, DAvalos@cde.ca.gov, 916-319-0599

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;

2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:

a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;

b) Includes a dispute resolution process;

c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;

3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

Homeless liaison first name	Kim
Homeless liaison last name	Askew
Homeless liaison title	Homeless Liaison
Homeless liaison email address (Format: abc@xyz.zyx)	kaskew@spjusd.org
Homeless liaison telephone number (Format: 999-999-9999)	530-993-1660
Homeless liaison telephone extension	101
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	0.25

Homeless Liaison Training Information

2025–26 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov , 916-327-9692
Deborah Avalos, Integrated Student Support and Programs Office, DAvalos@cde.ca.gov, 916-319-0599

Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years	Yes
Has the homeless liaison provided training to the following personnel:	
Principals and other school leaders	Yes
Attendance officers and registrars	Yes
Teachers and instructional assistants	Yes
School counselors	Yes

Homeless Education Policy and Requirements

Does the LEA have a written homeless education policy	Yes
No policy comment Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	04/10/2007
Does the LEA meet the above federal requirements	Yes
Compliance comment Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	

Housing Questionnaire Identifying Homeless Children

Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth	Yes
Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth	Yes
Is the housing questionnaire made available in paper form	Yes
Did your LEA administer the housing questionnaire to all student body during the school year	Yes

Title I, Part A Homeless Expenditures

2025–26 Title I, Part A LEA allocation	$109,256
2025–26 Title I, Part A direct or indirect services to homeless children reservation	$1,000

2025–26 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov , 916-327-9692
Deborah Avalos, Integrated Student Support and Programs Office, DAvalos@cde.ca.gov, 916-319-0599

Amount of 2025–26 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children	$0
Homeless services provided (Maximum 500 characters)	Services provided included gas vouchers; backpacks, school supplies, hygiene items, and clothing; transportation to showers through a partnership with the County; referrals for counseling, tutoring, the Family Resource Center, CalFresh/food assistance, and other support services; food bank referrals and direct food deliveries to families in need. A parent permission process was developed to support student access to shower facilities.
No expenditures or encumbrances comment Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)	We received a funding allocation from Contra Costa County HETAC to support services for homeless children and youth. The allocation was more than sufficient to meet the needs of our small population of identified students.

2026–27 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at https://www.cde.ca.gov/fg/aa/co/ca26assurancestoc.asp.

CDE Program Contact:

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

Consolidated Application Certification Statement

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

Authorized Representative's Full Name	Sean Snider
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/17/2026

2026–27 Protected Prayer Certification

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

CDE Program Contact:

Carrie Lopes, Title I Policy, Program, and Support Office, CLopes@cde.ca.gov, 916-319-0126

Protected Prayer Certification Statement

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

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

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Sean Snider
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/17/2026
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

2026–27 LCAP Federal Addendum Certification

CDE Program Contact:
Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

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

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

Returning Application

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

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	06/24/2025
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Sean Snider
Authorized Representative's Title	Superintendent

2026–27 Application for Funding

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

Local Governing Board Approval

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

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

District English Learner Advisory Committee Review

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

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	No

Application for Categorical Programs

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

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

2026–27 Application for Funding

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

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

2026–27 Substitute System for Time Accounting

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

CDE Program Contact:

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

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

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

2026–27 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

2026–27 Nonprofit Private School Consultation

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

CDE Program Contact:

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

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

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

Private School's Believed Results of Consultation Allowable Codes

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

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

Add non-attendance area school(s)	No

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

2026–27 Nonprofit Private School Consultation

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

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

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

RESOLUTION ORDERING ELECTION, REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION, REQUESTING CONSOLIDATION OF THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT ELECTION WITH THE NOVEMBER 3, 2026, GENERAL ELECTION, AND SPECIFICATIONS OF THE ELECTION ORDER

RESOLUTION 26-017D

WHEREAS, pursuant to Education Code Section 5322, whenever a school district election is ordered, the governing board of the district or the board or officer authorized to make such designations shall, concurrently with or after the order of election, but not less than 123 days prior to the date set for the election in the case of an election for governing board members, or at least 88 days prior to the date of the election in the case of an election on a measure, including a bond measure, by resolution delivered to the county superintendent of schools and the officer conducting the election specify the date of the election and the purpose of the election;

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election;

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested; and

WHEREAS, pursuant to Elections Code Section 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body or bodies or officer or officers calling the elections; and

WHEREAS, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for that statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the board of supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

WHEREAS, pursuant to Education Code Section 5342 and Elections Code Section 10400, such election for school districts may be either completely or partially consolidated;

WHEREAS, various district, county, and statewide and other political subdivision elections have been or may be called to be held on November 3, 2026;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED THAT the Governing Board/Board of Trustees of the Sierra-Plumas Joint Unified School District hereby orders an election to be called and consolidated with any and all elections also called to be held on November 3, 2026, insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the school district request to the Board of Supervisors of the County of Sierra and County of Plumas to order such consolidation under Elections Code Section 10400; and

BE IT FURTHER RESOLVED AND ORDERED that said School Board hereby requests the Board of Supervisors to permit the Sierra County and Plumas County Elections Department to provide any and all services necessary for conducting the election and agrees to pay for said services pursuant to Elections Code §10520; and

BE IT FURTHER RESOLVED AND ORDERED that pursuant to Education Code Section 5322, the authority for the specifications of the election order, the governing body of the Sierra-Plumas Joint Unified School District hereby orders an election to be held with the following specifications:

The election shall be held on Tuesday, November 3, 2026;

Check the following that apply:

☒ **BE IT FURTHER RESOLVED AND ORDERED** that the Sierra County and Plumas County Elections Department conduct the election for the following OFFICES on the November 3, 2026, ballot:

SEATS OPEN	**OFFICE TERM**
Trustee Area #2	**4 years**
Trustee Area #4	**4 years**
Trustee Area #5	**4 years**

No election will be held if there are an insufficient number of nominees.

The qualifications of a nominee of an elective officer of the school district are as follows (i.e. a registered voter in the district, trustee area, etc.)

The Candidate's Statement of Qualifications shall be limited to 200 words and will be paid for by the ( ) district OR ( ) candidate.

Date of last map change: March 2006 A current map showing the boundaries within the County of the school district and the divisions of the school district, if any, is attached.

BE IT FURTHER RESOLVED AND ORDERED that the Sierra County and Plumas County Elections Department is ordered that in the event of a tie vote, the candidate will be selected by:

☐ Run-off election
☒ By lot

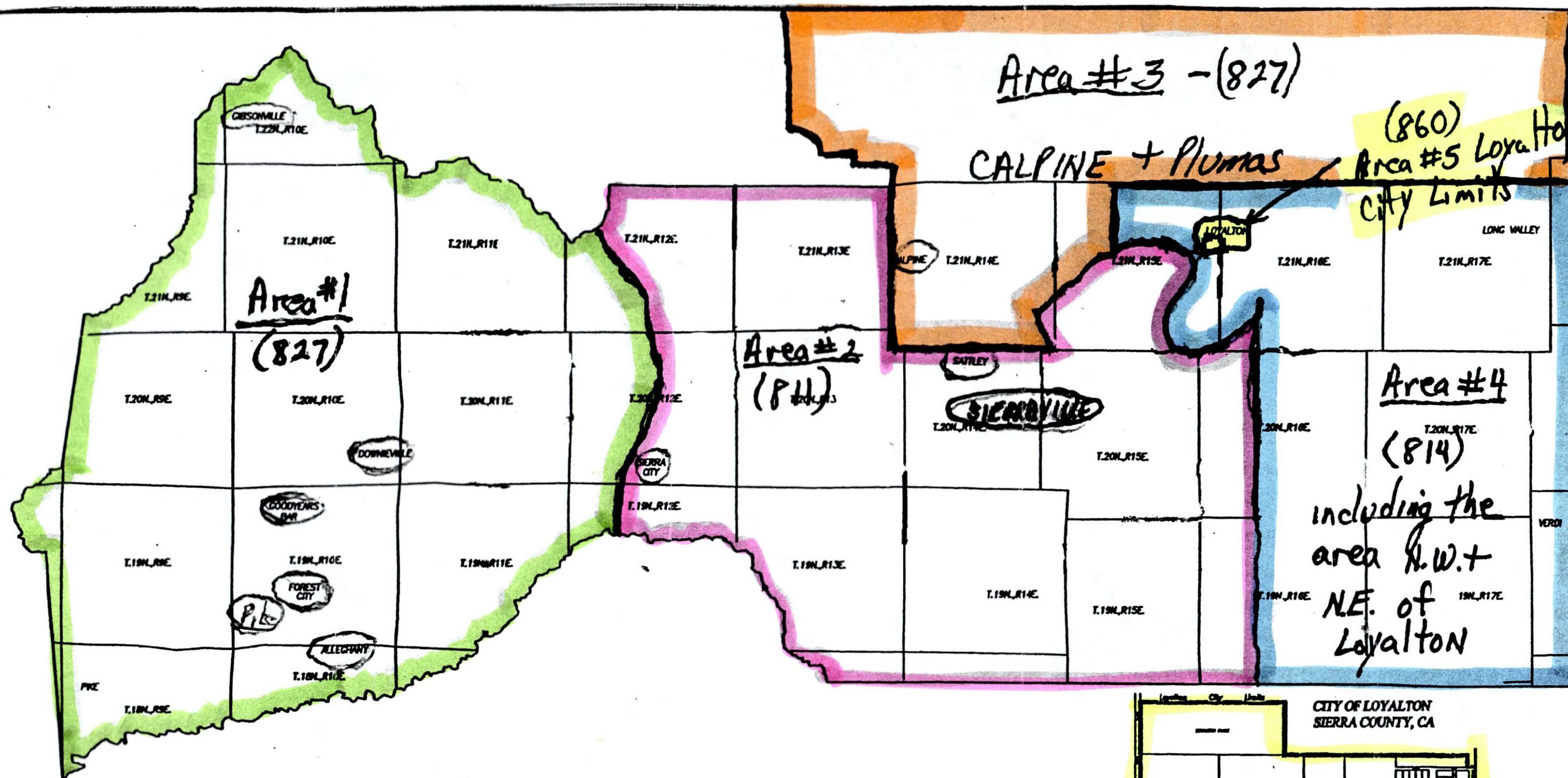
PASSED AND ADOPTED by the Sierra Plums Joint Unified School District, County of Sierra, State of California, this 23rd day of June, 2026, by the following vote:

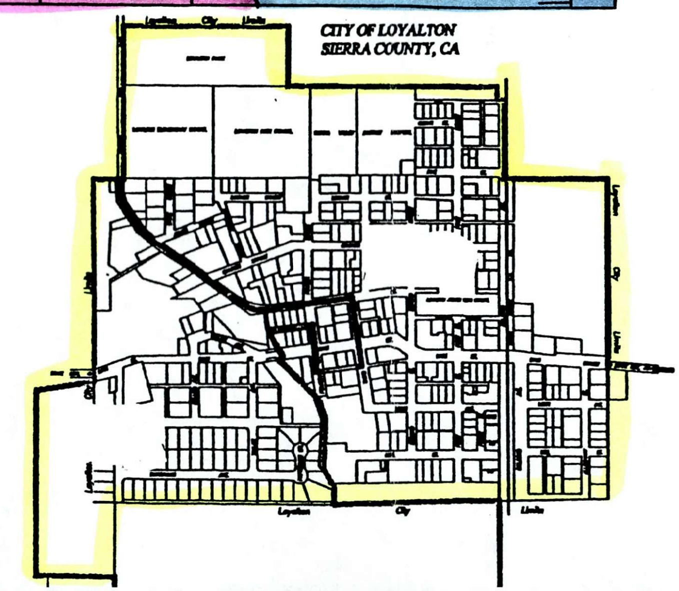
AYES:
NOES:
ABSTENTIONS:
ABSENT:

Rhynie Hollitz, President
Chairperson of said School District Board

Attest:____________________
John Martinetti, Clerk

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT





RECEIVED
MAR 2 0 2006
BY:

TinyEYE Therapy Services

Growing Smiles, Mending Spirits, Engaging Children in Their Lives

TinyEYE Service Agreement

This Service Agreement (this **"Agreement"**) along with its accompanying addenda is entered into as of this Effective Date: **June 8, 2026**

BETWEEN:
(the "**Service Provider**")

TinyEYE Technologies Corporation

And
(the **"Customer"**)

Sierra Plumas Joint Unified School District of
P.O. Box 955, 109 Beckwith Rd,, Loyalton, CA, US, 96118

BACKGROUND:

The Parties to this Agreement are the Service Provider and the Customer.
The Customer is of the opinion that the Service Provider has the necessary qualifications, experience and abilities to provide the Services (as hereinafter defined) to the Customer.
The Service Provider is agreeable to providing the Services, outlined in the Services Provided clause, to the Customer on the terms and conditions set out in this Agreement.
Now, therefore, IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the parties agree as follows:

Services Provided

1. The Customer hereby agrees to engage the Service Provider to provide the Customer with services (the "**Services**") from credentialed professionals including, but not limited to, speech-language pathologists, occupational therapists, psychologists, social workers, and counselors. These Services shall, unless otherwise agreed to by the parties, include those Services described in **Schedule "B"** attached hereto or any other future Addenda. The Services will also include any other tasks which the parties may agree on. The Service Provider hereby agrees to provide such Services to the Customer.
2. The Service Provider will provide a license (which shall consist of a username and password) to the TinyEYE Therapy Software to all students and support staff that are encompassed by this Agreement. All such licences shall be deemed to be immediately revoked upon the expiration or termination of this Agreement.
3. The Service Provider follows best practices in data privacy and data security, meeting or exceeding federal and regional guidelines.

TinyEYE Therapy Services

Growing Smiles, Mending Spirits, Engaging Children in Their Lives

Participant Requirements

4. Each participating location must also meet the following requirements:

- Internet, Computer & Software as per **Schedule "A" - Technical Requirements**
- A minimum of one (1) designated contact person per school (each, a "**Contact Person**") for communicating with the students:
    - Each Contact Person will also receive some guidance from the Service Provider for supporting the students' development.
    - Each Contact Person will also be generally available to help the students log in to their virtual backpack outside of the therapy sessions.
- The criteria for becoming a TinyEYE therapy student shall include:
    - The parties acknowledge and agree that all referrals might not qualify for therapy. Children will be seen when the Service Provider has received (i) a referral request, (ii) background information. The Service Provider will provide templates for these forms.
- Customer Acknowledgements Regarding Student/Parent Consent
    - The Customer confirms that it has obtained consent from all students/parents for the services to be provided by the Service Provider. The Customer represents and confirms that any student/parent receiving services hereunder, as applicable, has been informed that Service Provider will deliver services virtually and that the student/parent does not object to virtual services and that as part of the services provided, sessions may be recorded by the Service Provider. The Customer agrees to the collection, processing, and generation of data by the Service Provider. The data may be shared among other similar professional contractors to the Service Providers that are bound by confidentiality agreements and are able to contribute to the outcome of the services provided. Data may also be shared with confidentiality-bound employees of the Service Provider, with the Customer at its request, or be used for research purposes without any identifiable information of the participants of the sessions. Data includes all information collected as part of the service delivery. This could encompass, but not be limited to: Personal Data, Service Usage Data, Session Content, Technical Data, Session Recordings, Performance Data.
    - The Service Provider will anonymize data for analyses and insights, removing or encrypting identifiers to prevent individual identification, and carefully evaluate and verify outputs.
    - This clause is adaptable to future technological changes, ensuring ongoing consent and legal compliance. Terms of use are subject to change, and are in effect at contract signing, and thereafter upon annual renewal of service engagement.
    - The Customer may revoke consent in writing specifically for the use of the student's recorded session data. Upon such revocation, the Service Provider will discontinue utilizing this data for technology consumption, while continuing other necessary data processing activities in line with legal obligations and directives.
    - The Customer acknowledges that education-related information about students and the services provided hereunder to those students may be transmitted between Customer and Service provider by electronic mail.
    - The Customer represents that it shall immediately notify the Service Provider if student/parent consent for any of the items above has been withheld or withdrawn.
    - The Customer shall defend, indemnify and hold the Service Provider, including its credentialed professionals, harmless from any and all losses, damages, and/or claims that the Service Provider, including its credentialed professionals, may incur as a result of the Customer's failure in obtaining parental or student consent, or the consent being withheld or withdrawn for any of the items acknowledged above.

Term of Agreement

5. The term of this Agreement will commence on the Effective Date (the date this Agreement is executed) and will be terminated as provided in this Agreement. If an End Date is specified in **Schedule B** or an **Addendum** to this Agreement, the service order will terminate on that End Date.

- If the Customer or Service Provider wishes to extend the End Date of the service order, they can do so by sending a written request by email to the other party stating the new date. If agreeable, the new date will be confirmed by email response to the suggesting party. An extension of the End Date can be instigated by either party, must be confirmed by the other party, as outlined above, and does not require any further or other amendment to this Agreement.

Additionally, the Customer and the Service Provider agree to adhere to the provisions set forth in Schedule C, which outlines critical pre-service requirements. Failure to comply with the requirements detailed in Schedule C may result in adjustments to the Service Start Date as set out in Schedule B and billing as described within Schedule C itself. The Service Start Date is the first day a Service Provider's credentialed professional begins working with the schools to review caseloads and schedule sessions.

Performance

6. The parties agree to take commercially reasonable steps to ensure that the terms of this Agreement take effect.

Compensation

7. In consideration for the Services rendered by the Service Provider as required by this Agreement, the Customer shall pay to the Service Provider the Total Minimum Fee of the ordered services for the agreed upon Start Date and End Date per Schedule B regardless of whether the Customer elects to utilize the full amount of ordered services. The Customer agrees to pay for the additional services provided by the Service Provider. All fees shall be prorated.
The Total Minimum Fee per Schedule B or any other future Addenda will be payable on a monthly basis while this agreement is in force. Should the Customer use services beyond their Total Minimum Fee will incur charges based on monthly usage and will be invoiced accordingly. All invoices are to be settled 15 days upon receipt of invoice, with interest charged at 15% per annum after 45 days.

If the Service Provider is not ready to start by the Start Date outlined in Schedule B, the Service Provider will apply the accrued credit of the missed time to the Customer's account. If the Customer is not ready by the Start Date outlined in Schedule B, the Service Provider is entitled to the full payment in accordance with the signed Agreement. Any delays because of the failure in meeting the following requirements will be considered the Customer's lack of readiness to start the services:

- Customer must provide caseload information ("Caseload Spreadsheet") at least three (3) weeks before the Start Date per Schedule B. If the Target Start Date is earlier than 3 weeks at time of signing, then the Customer must provide the information at least a week before the Target Start Date.
- Customer must provide the name and contact information of each designated contact person per school ("E-Helper") at least three (3) weeks before the Start Date per Schedule B. If the Target Start Date is

earlier than 3 weeks at time of signing, then the Customer must provide the information at least a week before the Target Start Date.

- Each school must meet the TECHNICAL REQUIREMENTS per Schedule A. Customer must provide the Name and contact information of each School IT at least three (3) weeks before the Start Date per Schedule B. If the Target Start Date is earlier than 3 weeks at time of signing, then the Customer must provide the information at least a week before the Target Start Date.
- Any changes to the Customer's specified Licensing Requirements per Schedule B that lead to delays in the start of Services. These requirements only indicate the licenses and credentials required beyond the legal requirements of the Customer's state.

Payment: Automated Clearing House (ACH) Electronic Funds Transfer
Payment Method: The customer agrees to remit payment for all invoices issued by the Service Provider via Electronic Funds Transfer (EFT).
Payment Terms: NET15
Banking Details: The customer shall use the following banking information for the purpose of EFT payments:

Service Provider Information:

Name: TinyEYE Therapy Services
Legal Name: TinyEYE Technologies Corporation
Address: 105A – 111 Research Drive, Saskatoon, SK S7N 3R2, Canada
Mailing Address 1: 1621 Central Avenue, Cheyenne, WY 82001, USA
Mailing Address 2: PO Box 7311, Saskatoon SK, S7K 4J2, Canada
Email Address: Accounting@TinyEYE.com

Financial Institution Information:

Bank Name: RBC Bank (Georgia), N.A.
Bank Address: 8081 Arco Corporate Drive, Suite 400 Raleigh, NC 27617, USA
Bank Account Name: TinyEYE Technologies
Bank Account Number: 506056414
Nine-Digit Bank Routing/Transit Number (ABA): 063216608
Type of Account: Checking

Communication of Payments: The customer is responsible for communicating the relevant details of each payment, including the invoice number and any other required references, to ensure proper allocation and reconciliation.

Alternate Payment Arrangements: In exceptional circumstances where ACH is not feasible, the customer may request alternative payment arrangements in writing. Approval for such arrangements is subject to the sole discretion of the Service Provider.
8. **Absence** - The Customer will inform the Service Provider through the TinyEYE Therapy System if (i) school is cancelled due to field trips, assemblies, funerals, or any other planned Interruption to the regular school schedule (ii) session(s) are cancelled due to student absences, Contact Person absences, parent or legal guardian absences. The Customer must provide at least 24 hours of notice to the Service Provider of such interruptions. Without 24 hours' notice, the cost of the session shall be incurred. Sessions canceled with at least 24 hours' notice will not be counted against your allocated usage.

9. **Technical Interruptions** - The Customer and the Service Provider will make every effort to ensure the therapy environment meets the required technical specifications and enough bandwidth is available for each session. Should technical issues arise, the Customer and the Service Provider will work together to resolve the technical issues to resume therapy, and schedule alternate sessions. Should the technical interruption be deemed the responsibility of the Service Provider and result in lost session time, the accrued credit will be applied to the Customer's account. Should the technical interruption be deemed the responsibility of the Customer, and result in lost session time, the Service Provider will invoice for lost session time, unless otherwise agreed in writing.

10. The Service Provider may, at its sole option:

- lend to the Customer therapy materials including, but not limited to, document cameras, occupational therapy prompts, computer hardware, or other items requested by the Customer (collectively, the "**Therapy Materials**"). Upon the expiry or termination of this Agreement, the Customer will return all such Therapy Material lent by the Service Provider (or shall pay for the actual cost of said Therapy Materials and the Service Provider will provide receipts upon request). Normal wear and tear of Therapy Materials is expected and will not be charged for; or
- sell to the Customer, for an amount equal to the actual cost, the Therapy Materials and, in such event, the Service Provider will provide receipts upon request. The purchase price for such Therapy Materials shall be payable on or before the date of the first payment of Service Fees hereunder.

11. The hourly compensation rate for all Services provided by the Service Provider as outlined in this Agreement is subject to an annual adjustment. The adjustment shall be based upon the increase in the Healthcare Consumer Price Index (CPI).

Confidentiality

12. The Service Provider agrees that it will not disclose, divulge, reveal, report or use, for any purpose whatsoever, any confidential information with respect to the business of the Customer, which the Service Provider has obtained, except as may be necessary or desirable to further the business interests of the Customer. This obligation will survive 3 years upon termination of this Agreement.
13. The Customer agrees that it will not disclose, divulge, reveal, report or use, for any purpose whatsoever, any confidential information with respect to the business of the Service Provider, which the Customer has obtained, except as may be necessary or desirable to further the business interests of the Service Provider. This obligation will survive 3 years upon termination of this Agreement.

Non-Solicitation

14. The Customer agrees that, during the term of this Agreement and for a period of one (1) year after the termination or expiration of this Agreement, the Customer will not in any way, directly or indirectly:
- Induce or attempt to induce any employee or other service provider of the Service Provider to quit employment or retainer with the Service Provider;
- Otherwise interfere with or disrupt the Service Provider's relationship with its employees or other service providers;
- Discuss employment opportunities or provide information about competitive employment to any of the Service Provider's employees or other service providers; or
- Solicit, entice, or hire away any employee or other service provider of the Service Provider.

TinyEYE Therapy Services

Growing Smiles, Mending Spirits, Engaging Children in Their Lives

Ownership of Materials, Intellectual Property

15. All materials developed, produced, or in the process of being so under this Agreement, will be and shall remain the sole and exclusive property of the Service Provider and the Customer shall, to the extent necessary, be granted a limited revocable license to use such mentioned materials during the term of this Agreement and for the sole and exclusive purpose of giving effect to this Agreement.
16. The Customer agrees that the Service Provider shall have exclusive ownership in all ideas, discoveries, inventions, formulae, algorithms, techniques, processes, know-how, trade secrets and other intellectual property, including all expressions of such intellectual property in tangible form, which are used in or relate to the Service Provider's business (including, without limitation, the TinyEYE Therapy Software) and which the Consumer is licensed to use under this Agreement, or conceives of or makes for the Service Provider, during the term of this Agreement.

Return of Property

17. Upon the expiry or termination of this Agreement:

- the Service Provider will return to the Customer any property, documentation, records, or confidential information which is the property of the Customer; and
- the Customer will return to the Service Provider any property, documentation, records, or confidential information which is the property of the Service Provider.

Capacity/Independent Contractor

18. It is expressly agreed that the Service Provider and its Agents and Contractors are acting as independent contractors not as employees in providing the Services under this Agreement. The Service Provider and the Customer acknowledge that this Agreement does not create a partnership or joint venture between them and is exclusively a contract for service.

Modification of Agreement

19. Any amendment or modification of this Agreement or additional obligation assumed by either party in connection with this Agreement will only be binding if evidenced in writing signed by each party or an authorized representative of each party.

Notice

20. All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be submitted by email to the parties of this Agreement.

Costs and Legal Expenses

21. In the event that legal action is brought to enforce or interpret any term of this Agreement, the prevailing party will be entitled to recover, in addition to any other damages or award, all reasonable legal costs and fees associated with the action.

Time of the Essence

22. Time is of the essence in this Agreement. No extension or variation of this Agreement will operate as a waiver of this provision.

Entire Agreement

23. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

Limitation of Liability

24. It is understood and agreed that the Service Provider will have no liability to the Customer or any other party for any loss or damage (whether direct, indirect, or consequential) which may arise from the provision of the Services.

Enurement

25. This Agreement will ensure to the benefit of and be binding on the parties and their respective successors and permitted assigns.

Currency

26. All monetary amounts referred to in this Agreement are in the currency specified in the Addenda.

Titles/Headings

27. Headings are inserted for the convenience of the parties only and are not to be considered when interpreting this Agreement.

Gender

28. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

Governing Law

29. It is the intention of the parties to this Agreement that this Agreement and the performance under this Agreement, and all suits and special proceedings under this Agreement, be construed in accordance with and governed, to the exclusion of the law of any other forum, by the laws of the State of New York, without regard to the jurisdiction in which any action or special proceeding may be instituted.

Severability

30. In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

Waiver

31. The waiver by either party of a breach, default, delay or omission of any of the provisions of this Agreement by the other party will not be construed as a waiver of any subsequent breach of the same or other provisions.

Force Majeure

32. No party shall be liable for any failure to perform its obligations where such failure is as a result of Acts of Nature (including fire, flood, earthquake, storm, hurricane or other natural disaster), war, invasion, act of foreign enemies, hostilities (whether war is declared or not), civil war, rebellion, revolution, insurrection, military or usurped power or confiscation, terrorist activities, nationalization, government sanction, blockage, embargo, labour dispute, strike, lockout or interruption or failure of electricity or telephone/internet service, and no other Party will have a right to terminate this Agreement under in such circumstances.
Any party asserting Force Majeure as an excuse shall have the burden of proving that reasonable steps were taken (under the circumstances) to minimize delay or damages caused by foreseeable events, that all non-excused obligations were substantially fulfilled, and that the other Party was timely notified of the likelihood or actual occurrence which would justify such an assertion, so that other prudent precautions could be contemplated.

Termination
33. Either party may terminate this agreement by providing written notice to the other party at least 90 days prior to the desired Termination Date.
Services will continue until the Termination Date unless otherwise agreed to by the Customer and the Service Provider. Regardless of whether or not Services continue, the Total Minimum Fee along with any overage fees will be applied during the termination period. At the end of the Terminate Date, customer will receive the final invoice for Services and pay it as outlined in the Agreement.

If the Customer refuses to pay for Services or have breached the contract in other manners the Service Provider may suspend Services until the matter is rectified.

Counterparts

34. This Agreement may be executed in any number of counterparts and each is deemed to be an original and the counterparts together will constitute one agreement. A party may deliver to the other an executed counterpart by fax or other email and such transmission shall constitute valid and effective delivery.

Finality
35. This Agreement contains the final and entire agreement and understanding between the Parties and is the complete and exclusive statement of its terms. This Agreement supersedes all prior agreements and understandings, whether oral or written, in connection therewith.

TinyEYE Therapy Services

Growing Smiles, Mending Spirits, Engaging Children in Their Lives

IN WITNESS WHEREOF the parties have duly executed this Service Agreement along with its Addenda as of the Effective Date.

Greg Sutton, CEO
TinyEYE Therapy Services

Sean Snider, District Superintendent
Sierra Plumas Joint Unified School District

TinyEYE Therapy Services

Growing Smiles, Mending Spirits, Engaging Children in Their Lives

Schedule "A"

TECHNICAL REQUIREMENTS

Internet speed must be at least 384 Kbps available for both upload and download, with ports open to TinyEYE's FQDNs.
Computers are required with the following minimum requirements:

Chromebook

- RAM: 2GB or more
- CPU /Processor: Dual Core or better, 2.4 GHz or above
- Video Processor: Integrated GPU

Windows 7 or later

- RAM: 4GB or more
- CPU /Processor: Dual Core or better, 2.4 GHz or above
- Video Processor: Dedicated or Integrated GPU

macOS 10.11 or later

- RAM: 4GB or more
- CPU /Processor: Dual Core or better, 2.4 GHz or above
- Video Processor: Dedicated or Integrated GPU

Supported Browsers

- Chrome, Firefox, Edge, Safari (on Mac computers)
- **Recommended**: Chrome, Firefox
- Browsers must have the latest updates installed.

Equipment

- Web camera
- Headset with Microphone
    - If group therapy is requested or if the student cannot wear a headset, TinyEYE can provide a desktop speaker and microphone setup.

TinyEYE Therapy Services

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Schedule "B"

The amounts listed in this order are estimated based on the agreed upon service requirements. The amounts of services required can be increased throughout the Service Period through the change process outlined in our Service Agreement. Product prices and rates are only valid for the Service Period listed below.

Service Period

Rate Validity Period: 08/01/2026 - 07/31/2027

Customer Available Date: 08/17/2026

Estimated (Indirect) Service Start Date: 08/17/2026
**Actual sessions may begin up to 2 weeks after this date*

Service Products

Product	Rate	Total Therapy Hrs	Subtotal
School Counselling	$128.66	774	$99,582.84
PSY Therapy *Trauma counseling*	$128.66	126	$16,211.16

Totals

Therapy Hours include both Direct and Indirect times.
Indirect times may include but is not limited to:
Planning, Reporting, Consulting, Communication, Assessment, Reporting, Session Notes, Quarterly Progress Reports.

Grand Total **$115,794.00**

All Prices are in **U.S. Dollars**

TinyEYE Therapy Services

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Schedule "C"

OPERATIONAL REQUIREMENTS AND TIMELINES

This Schedule C sets forth additional requirements that the Customer must meet to facilitate the efficient delivery of services by the Service Provider. Compliance with these requirements is essential for the timely start and continued smooth operation of services.

1. **Billing and School Level Contacts**
   - **Timeline:** As soon as possible, at least 2 weeks prior to the Estimated (Indirect) Service Start Date 08/17/2026.
   - **Requirement:** The Customer shall provide the Service Provider with contact information for the people in the following roles:
     i. Accounts Payable
     ii. E-Helpers at each School
     iii. Main Contact at each School to ensure effective communication.
     iv. IT Contact at each School.
   - The Customer will inform the Service Provider immediately should any contact information change.
2. **School Level Caseload Information**
   - **Timeline:** As soon as possible, at least 2 weeks prior to the Estimated (Indirect) Service Start Date 08/17/2026.
   - **Requirement:** The Customer must supply detailed caseload information for each school to assist in service planning.
3. **Number of Schools and Hours Per School-Per Service Type**
   - **Timeline:** Within 1 week of signing the Service Agreement.
   - **Requirement:** The Customer must share the number of schools and the hours ordered per school-service type.
4. **Billing Contact Meeting**
   - **Timeline:** 3 weeks following the signing of the Service Agreement.
   - **Requirement:** A meeting between the Service Provider and the Customer's Accounts Payable contact to discuss billing, payment and invoice expectations.
5. **First Invoice Review**
   - **Timeline:** 1 month following the start of service.
   - **Requirement:** A review of the first invoice by the Customer (and/or Accounts Payable) and the Service Provider to ensure billing accuracy and to address any questions.

In the event that the requirements outlined in Schedule C are not met, the services may not be started at the initially agreed upon Estimated (Indirect) Service Start Date, however the billing will commence at the initially agreed-upon date as outlined in Schedule B of this Agreement.

Date:	06/08/2026
Order Number:	Q-759166
Revision:	1
Order Form Expiration Date:	08/19/2026

ORDER FORM

Customer and Billing Address

Customer No.:	226649
Customer Name:	Sierra Plumas Joint Unif Sd
Billing Address:	PO Box 955 Loyalton, CA 96118-0955

Products and Services

Products	Qty	License Start Date	License End Date	License Term (Months)	Extended Price
Ed Options Academy / ALVS Pre Pay	1	08/01/2026	07/31/2027	12	$42,500.00

Subtotal:	$42,500.00
Estimated Tax:	$0.00
Total US Funds:	$42,500.00

This Order shall have an effective date ("Effective Date") which is the earlier of (a) the date we accept your signed Order Form or (b) the initial License Start Date, if any, applicable to the products listed in the order summary above ("Order Summary") and shall remain in effect through the end of the Term.

You agree that applicable fees and rates identified on Appendix A will apply each time you enroll a student in one of the courses or use or access one of the products or services identified on Appendix A.

To the extent this Order includes Purchases of Enrollment Products, they are governed by the terms and conditions listed in Appendix A. For all other products, unless otherwise specified in the Order Summary, the Start Date for your software subscription license(s) will be the date on which we have accepted your order and have issued log-in credentials. In the case of a purchase for multiple successive subscription licenses, the Start Date for each successive subscription will be the day immediately following the License Term expiration of the preceding license subscription.

Taxes

Prices shown above may reflect an estimated amount of applicable state and local taxes. Any such taxes are the responsibility of the Customer. Final determination of taxability and the amount of tax due will be made at the time of invoicing, and taxes charged on the invoice will control, regardless of any estimated tax amount reflected in the prices shown above. If the contracting entity is exempt from sales tax, please send the applicable tax exemption certificate to orders@edmentum.com or attach the certificate to this order form in the Signature section. We reserve the right to pursue collections to the fullest extent permitted by law for sales taxes that have been charged on invoices submitted prior to our receipt of a valid tax exemption certificate.

Date:	06/08/2026
Order Number:	Q-759166
Revision:	1
Order Form Expiration Date:	08/19/2026

ORDER FORM

Invoicing and Payment Terms

The full amount of your Order will be invoiced on the Effective Date or in accordance with the payment schedule shown below, if any.

You agree to pay all invoices within 15 days of receipt. Although we will generally not invoice you until after you enroll, use, or access, we reserve the right to immediately invoice you for any services you purchase.

For any Enrollment Products Purchases you make during the Term that are in excess of your Prepayment Balance, we will invoice you in the month following your Purchase.

Payment Due Date	Amount
08/31/2026	$42,500.00

Terms and Conditions

For the purposes of this Order Form, "you" and "your" refer to Customer, and "we", "us" and "our" refer to Edmentum Inc. and affiliates.

This Order Form and any documents it incorporates (including the Standard Purchase and License Terms located at http://www.edmentum.com/standardterms and the documents it references) form the entire agreement between you and us ("Agreement"). You acknowledge that any terms and conditions in your purchase order or any other documents you provide that enhance our obligations or restrictions or contradict the Agreement do not have force and effect. If this Agreement includes Professional Services, they are more fully described herein, in the Standard Terms and/or on an attached Statement of Work.

Purchase Order

This Agreement is non-cancellable. You will submit a purchase order to us for the full amount of this Order Form or, if applicable, for the amount listed on the first payment due date in Invoicing and Payment Terms, followed by additional purchase orders according to the Invoicing and Payment Terms. Your Order will not be scheduled for delivery until a conforming purchase order referencing this Order Form is submitted.

To the extent applicable, you will submit additional purchase orders ("Subsequent Purchase Orders") within ten (10) days of our notice to you that your Enrollment Products Purchases, in the aggregate, have exceeded the amount identified in the Initial Purchase Order for such products. If we waive a Subsequent Purchase Order requirement, you agree to pay the amounts identified on our invoice.

Acceptance

This offer will expire on the Order Form Expiration Date noted above unless we earlier withdraw or extend the offer in writing.

I represent that I have read the terms and conditions included in this Agreement, that I am authorized to accept this offer and the Agreement's terms and conditions on behalf of the customer identified above and that I do accept this offer on behalf of the customer who agrees to adhere to the Agreement's terms and conditions. To the extent that either parties process does not require that I execute this Order Form, I accept, acknowledge and agree to the terms and conditions identified in and referenced in this Agreement as signified by my receipt, use or access of the products and/or services identified.

Invoice Contact Information – Please Provide Your Finance Dept Contact Information

First Name:

Last Name:

Email Address:

Customer Signature

Name (Printed or Typed)

Title

Date

Appendix A: EdOptions Academy/ALVS Products

All courses and programs included in the table below will be available for enrollment at the indicated price.

Products	Price
EdOptions Academy Enrollments Up to 10 Weeks	$200.00
EdOptions Academy Enrollments > 10 Weeks: Core Courses	$295.00
EdOptions Academy Enrollments > 10 Weeks: CTE and Elective Courses	$295.00
EdOptions Academy Enrollments > 10 Weeks: Health and Fitness Courses	$295.00
EdOptions Academy Enrollments > 10 Weeks: Test Prep Courses	$295.00
EdOptions Academy Enrollments > 10 Weeks: Advanced Courses	$325.00
EdOptions Academy Enrollments > 10 Weeks: World Language Courses	$325.00
EdOptions Academy Enrollments > 10 Weeks: Advanced World Language Courses	$325.00
EdOptions Academy Enrollments > 10 Weeks: Success Coach Advisory Courses	$325.00
ALVS Enrollments up to 10 Weeks	$175.00
ALVS Enrollments > 10 Weeks	$300.00
EdOptions Academy Active Monthly per Student	$350.00
EdOptions Academy Active Semester per Student	$1,600.00
EdOptions Academy Active Yearly per Student	$2,500.00
EdOptions Academy Elementary Pathways Semester per Student	$2,100.00
EdOptions Academy Elementary Pathways Yearly per Student	$3,000.00

EdOptions Academy Active Enrollment up to 30 days	$80.00

Terms and Conditions for Academy/ALVS Products

Applicable to the Purchase of Enrollment Products:

Charges for Enrollment Product Purchases during the Term will be incurred at the prices listed in Appendix A. Charges will be incurred on either a per enrollment or per student basis; you are responsible for ensuring appropriate enrollment selections. For clarity, multiple enrollments that overlap in scope or time will result in separate charges. Charges for Enrollment Product Purchases made after the end of the Term will be incurred at then-current pricing.

During the Term, the Prepayment Balance may be applied to the Purchase, pursuant to this Order, of any Enrollment Product.

After your Prepayment Balance has been fully applied to Enrollment Product Purchases, charges for additional Enrollment Product Purchases during the Initial Term shall continue to be incurred at the prices listed in Appendix A. Charges for Purchases in excess of your Prepayment Balance will be invoiced to you in the month following your Purchase.

If the Prepayment Balance is not fully applied to Enrollment Product Purchases as of the end of the Initial Term, this Order is subject to an Extended Term.

We may at our sole discretion, with respect to Enrollment Product Purchases, grant a courtesy extension period of an Initial Term or an Extended Term, as applicable, subject to the following conditions: (a) your Prepayment balance has been fully applied to Enrollment Product Purchases; and (b) you have not placed a Subsequent Enrollment Product Order that has an effective date prior to or 60 days subsequent to the end of, as applicable, the original Initial Term or the original Extended Term; and (c) any extension period, not to exceed 60 days, shall be measured from the last date of, as applicable, the original Initial Term or the original Extended Term.

Notwithstanding anything herein to the contrary, Prepayment Balances shall expire 12 months from the end of the Initial Term.

At our sole discretion, we reserve the right to delay invoicing for Enrollment Product Purchases you make in excess of your Prepayment Balance if your Order Summary includes multiple Enrollment Product Program Periods. Delayed invoicing may result in the reallocation of Prepayment Balance funds available during certain Enrollment Product Program Periods; reallocation may result in reducing Prepayment Balance funds available during Enrollment Product Program Periods subsequent to the Enrollment Product Program Period during which invoicing was delayed.

During the Term, Customer may request, and Edmentum may in our sole discretion permit, the application of a portion of Customer's Prepayment Balance to Enrollment Product Purchases made pursuant to a Subsequent Enrollment Product Order. If at the time of an Enrollment Product Purchase during the Term, you have multiple active orders for Enrollment Products, we may, in our sole discretion, attribute your Enrollment Product Purchase to any such active order having an available prepayment balance.

Disputes of charges for Enrollment Product Purchases must be submitted within 90 days of the invoice date.

Definitions:
"Enrollment Product(s)" means those products made available for purchase listed in Appendix A and additional products offered by Edmentum; inquiries regarding such additional products not listed in Appendix A may be submitted to your Edmentum representative.

"Enrollment Product Program Period" means, applicable to any Enrollment Product prepayment item listed in the Order Summary, per each Enrollment Product prepayment item, the period(s) indicated in the Order Summary between each respective Start Date and End Date.

"Extended Term" means the period commencing after the end of the Initial Term continuing through the earlier of (a) the 12th month following the end of the Initial Term or (b) the date the Prepayment Balance is fully applied to Enrollment Product Purchases.

"Initial Term" means the 12-month period following the Effective Date. If the Order Summary includes multiple Enrollment Product Program Periods, Initial Term includes the latest Enrollment Product Program Period listed in the Order Summary.

"License Start Date" means, if not specified in the License Start Date table above or otherwise herein, with respect to each Enrollment Product, the first date any of your students enroll in that Enrollment Product during the Term.

“License End Date” if not specified in the table above, means 12 months from the License Start Date.

“Prepayment Balance” means payments received for Enrollment Product Purchases pursuant to this Order that have not yet been applied to Enrollment Products Purchases.

“Purchase” means the enrollment of a student, or the use of or access to one of the products or services identified in Appendix A.

“Subsequent Enrollment Product Order” means a separate order for Enrollment Products having an effective date that is later than the end of the Term of this Order.

“Term” means the combined period including the Initial Term and any applicable Extended Term.

For Enrollment Products purchased pursuant to this Order Form, we provide a no charge period per product (“Grace Period”) as follows:
Monthly Enrollment Product: 3 days
Semester or Partial Semester Enrollment Product: 14 days
Yearly Enrollment Product: 30 days

Active Yearly per Student if purchased, notwithstanding the License Start Date and License End Date definitions above, allows the student access for a 12-month period following initial enrollment date.

Roles and Responsibilities:

Our Responsibilities
We will administer the program with the support of your staff.

We will be responsible for the following:

- Provide the licensed courses to students using the program.
- Provide qualified teachers for each course (valid for Calvert Digital only if Instructional Support option for Calvert is utilized per Appendix A).
- Provide training through webinar(s) for individuals selected by you to facilitate the program, in accordance with the services you have purchased.
- Provide an online registration and course enrollment process.
- Provide online access to student progress on an ongoing basis to appropriate personnel that you identify.
- Provide access to the online courses that you've licensed 24 hours 7 days a week for student and organization use, subject to normal downtime for updates and maintenance.
- Provide reporting on student progress throughout each course and program.
- Access to learning management system and/or student information system which gives access to student info, student's official gradebook, and communications concerning student.
- Printable access to an enrolled student’s copy of unofficial transcript.

Customer Responsibilities
You will work with us to design and implement a program that meets the educational needs of the students selected to participate in the program.

You will be responsible for the following:

- Designate one person who will be the program administrator. This person will be responsible for coordinating the operation of the program with our staff.
- Arrange for our training to your staff involved in the program. The training will be provided through virtual sessions.
- Submit enrollments using Edmentum’s secure student information system. Determine what course(s) students will take and assist administrators in accurately inputting required information.

- Ensure that students participating in this program have regular access to the internet.
- Promptly notify us in the event that you become aware of a change in a policy, law or regulation that impacts the operation of the program or the policies in place governing a student's participation in the program.
- Promptly contact us if a student withdraws, is suspended, or has other status changes that will affect the student's participation or progress in class.
- Using reasonable efforts to ensure that your students understand and adhere to our policies, including but not limited to our Student Code of Conduct policy.

2026-2027 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE no later than June 26, 2026.**

Sierra-Plumas Joint Unified School District/Governing Board at its June 23, 2026 meeting,
(Name of school district/governing board) (Date)
appointed the following individual(s) to serve for the 2026-2027 school year as the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

NAME OF SCHOOL Loyalton High School
NAME OF REPRESENTATIVE Rebekah Perez POSITION Athletic Director
ADDRESS PO Box 37, 700 4th Street CITY Loyalton ZIP 96118
PHONE 530-993-4454 x351 FAX 530-993-4667 E-MAIL rperez@spjusd.org

****

NAME OF SCHOOL Loyalton High School
NAME OF REPRESENTATIVE Caroline Griffin POSITION Principal
ADDRESS PO Box 37, 700 Fourth Street CITY Loyalton ZIP 96118
PHONE 530-993-4454 x310 FAX 530-993-4667 E-MAIL cgriffin@spjusd.org

****

NAME OF SCHOOL Downieville School
NAME OF REPRESENTATIVE Faith Edwards POSITION Principal
ADDRESS PO Box B, 130 School Street CITY Loyalton ZIP 96118
PHONE 530-289-3473 x455 FAX 530-289-3693 E-MAIL fedwards@spjusd.org

****

NAME OF SCHOOL
NAME OF REPRESENTATIVE POSITION
ADDRESS CITY ZIP
PHONE FAX E-MAIL

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

Superintendent's or Principal's Name Sean Snider Signature

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

Phone 530-993-1660 x110 Fax 530-993-0828

PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE

Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local education agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the district's EPA funds are appropriated for 2026-27. The amounts will be revised throughout the year based on information received from the State.

SCOE

Education Protection Account (EPA) Fiscal Year Ending June 30, 2027	
Estimated Beginning Balance	$ -0-
EPA Revenues:	
Estimated EPA Funds	$ 175,339
EPA Expenditures:	
Certificated Instructional Salaries and Benefits	$ 175,339
Balance	**$ -0-**

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Illustrated below is how the district's EPA funds are appropriated for 2026-27. The amounts will be revised throughout the year based on information received from the State.

SPJUSD

Education Protection Account (EPA) Fiscal Year Ending June 30, 2027	
Estimated Beginning Balance	$ -0-
EPA Revenues:	
Estimated EPA Funds	$ 824,470
EPA Expenditures:	
Certificated Instructional Salaries and Benefits	$ 824,470
Balance	**$ -0-**

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

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

Public Hearing:

Place: 130 School St Downieville CA 95936

Date: 06/09/2026

Time: 6:00 PM

Adoption Date: 06/23/2026

Signed:

Clerk/Secretary of the County Board

(Original signature required)

Printed Name: John Martinetti

Title: Clerk

Contact person for additional information on the budget reports:

Name: Randy Jones

Title: CBO

Telephone: 530-993-1660

E-mail: rjones@spjusd.org

To update our mailing database, please complete the following:

Superintendent's Name: Sean Snider

Chief Business Official's Name: Randy Jones

CBO's Title: CBO

CBO's Telephone: 530-993-1660 x120

Criteria and Standards Review Summary

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

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

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/23/2026	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the Superintendent of Public Instruction:

○ This COE is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

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

◉ This COE is self-insured for workers' compensation claims through the joint powers agency identified below:

Tri-County School Insurance Group

○ This COE is not self-insured for workers' compensation claims.

Signature (Original signature required)

	06/23/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
John Martinetti	Clerk
Printed Name	Title

For additional information on this certification, please contact:

Sean Snider	Superintendent
Name	Title
ssnider@spjusd.org	530-993-1660
Email	Telephone

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2025-26 Estimated 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		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			6,345,235.63	6,295,685.15	6,287,221.67	6,411,686.50	6,438,184.02	6,383,718.49	6,596,323.98	6,618,668.27
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		75,883.57	75,883.57	180,597.74	136,591.67	136,591.67	180,598.78	136,591.67	135,010.18
Property Taxes	8020-8079							4,000.71	49,456.90	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599		62,284.27	40,824.47	128,671.47	148,061.75	75,886.22	76,507.93	76,352.42	77,225.93
Other Local Revenue	8600-8799			24,653.53	131,188.44	25,980.14	26,154.80	255,133.99	21,914.05	30,732.68
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			138,167.84	141,361.57	440,457.65	310,633.56	238,632.69	516,241.41	284,315.04	242,968.79
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		26,835.20	34,258.77	79,790.23	74,380.64	72,504.71	74,284.02	67,720.83	73,849.94
Classified Salaries	2000-2999		37,463.34	43,102.88	75,691.95	70,325.97	69,503.64	71,236.96	64,760.95	68,056.04
Employee Benefits	3000-3999		34,291.60	39,885.40	73,627.34	70,368.36	70,083.79	70,285.47	67,924.50	69,465.02
Books and Supplies	4000-4999			4,734.17	6,125.37	6,885.17	24,264.51	1,827.61	3,791.41	12,422.68
Services	5000-5999		89,128.18	21,365.66	52,897.29	55,054.58	56,741.57	75,776.34	54,503.03	35,380.78
Capital Outlay	6000-6999			6,478.17	27,860.64	7,121.32		10,225.52	3,270.03	
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			187,718.32	149,825.05	315,992.82	284,136.04	293,098.22	303,635.92	261,970.75	259,174.46
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(49,550.48)	(8,463.48)	124,464.83	26,497.52	(54,465.53)	212,605.49	22,344.29	(16,205.67)
F. ENDING CASH (A + E)			6,295,685.15	6,287,221.67	6,411,686.50	6,438,184.02	6,383,718.49	6,596,323.98	6,618,668.27	6,602,462.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		6,602,462.60	6,845,279.68	6,875,449.89	6,842,142.33				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	186,383.76	135,010.18	135,010.18	177,299.03	0.00		1,691,452.00	1,691,452.00
Property Taxes	8020-8079		26,042.39					79,500.00	79,500.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299		13,255.40			167,710.60		180,966.00	180,966.00
Other State Revenue	8300-8599	88,344.92	77,378.44	75,645.28	221,515.90			1,148,699.00	1,148,699.00
Other Local Revenue	8600-8799	230,294.81	54,009.08	22,521.54	152,673.94			975,257.00	975,257.00
Interfund Transfers In	8900-8929	22,519.00	8,928.17	38,552.83				70,000.00	70,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		527,542.49	314,623.66	271,729.83	551,488.87	167,710.60	0.00	4,145,874.00	4,145,874.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	72,791.00	70,580.64	102,132.61	114,509.41	0.00		863,638.00	863,638.00
Classified Salaries	2000-2999	68,281.11	68,278.04	73,767.93	87,751.19			798,220.00	798,220.00
Employee Benefits	3000-3999	71,214.69	70,808.06	68,735.36	171,032.41			877,722.00	877,722.00
Books and Supplies	4000-4999	3,100.99	3,513.55	7,558.44	240,868.10			315,092.00	315,092.00
Services	5000-5999	69,337.62	71,273.16	52,843.05	689,491.74			1,323,793.00	1,323,793.00
Capital Outlay	6000-6999				26,044.32			81,000.00	81,000.00
Other Outgo	7000-7499				(13,618.00)			(13,618.00)	(13,618.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		284,725.41	284,453.45	305,037.39	1,316,079.17	0.00	0.00	4,245,847.00	4,245,847.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		242,817.08	30,170.21	(33,307.56)	(764,590.30)	167,710.60	0.00	(99,973.00)	(99,973.00)
F. ENDING CASH (A + E)		6,845,279.68	6,875,449.89	6,842,142.33	6,077,552.03				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,245,262.63	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		392.13	0.00%	392.13	0.00%	392.13
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,770,952.00	2.72%	1,819,119.00	2.58%	1,866,059.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,543.00	0.00%	10,543.00	0.00%	10,543.00
4. Other Local Revenues	8600-8799	527,717.00	0.00%	527,717.00	0.00%	527,717.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,379,212.00	2.02%	2,427,379.00	1.93%	2,474,319.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				481,125.00		488,529.78
b. Step & Column Adjustment				7,404.78		7,529.19
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	481,125.00	1.54%	488,529.78	1.54%	496,058.97
2. Classified Salaries						
a. Base Salaries				559,812.00		575,486.74
b. Step & Column Adjustment				15,674.74		16,113.63
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	559,812.00	2.80%	575,486.74	2.80%	591,600.37
3. Employee Benefits	3000-3999	481,903.00	-1.66%	473,915.41	2.75%	486,948.08
4. Books and Supplies	4000-4999	44,226.00	2.00%	45,110.52	2.00%	46,012.73
5. Services and Other Operating Expenditures	5000-5999	500,521.00	2.00%	510,531.42	2.00%	520,742.05
6. Capital Outlay	6000-6999	71,000.00	-50.70%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(157,037.00)	0.00%	(157,037.00)	0.00%	(157,037.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,981,550.00	-0.51%	1,971,536.87	2.42%	2,019,325.20
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		397,662.00		455,842.13		454,993.80
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,238,823.00		5,636,485.00		6,092,327.13
2. Ending Fund Balance (Sum lines C and D1)		5,636,485.00		6,092,327.13		6,547,320.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	2,000,000.00		2,000,000.00		2,000,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	3,636,485.00		4,092,327.13		4,547,320.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,636,485.00		6,092,327.13		6,547,320.93
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,636,485.00		4,092,327.13		4,547,320.93
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,636,485.00		4,092,327.13		4,547,320.93

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	180,966.00	0.00%	180,966.00	0.00%	180,966.00
3. Other State Revenues	8300-8599	1,138,156.00	0.00%	1,138,156.00	0.00%	1,138,156.00
4. Other Local Revenues	8600-8799	447,540.00	-10.62%	400,000.00	0.00%	400,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,766,662.00	-2.69%	1,719,122.00	0.00%	1,719,122.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				382,513.00		389,015.72
b. Step & Column Adjustment				6,502.72		6,613.27
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	382,513.00	1.70%	389,015.72	1.70%	395,628.99
2. Classified Salaries						
a. Base Salaries				238,408.00		245,035.74
b. Step & Column Adjustment				6,627.74		6,811.99
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	238,408.00	2.78%	245,035.74	2.78%	251,847.73
3. Employee Benefits	3000-3999	395,819.00	3.31%	408,920.61	3.36%	422,660.34
4. Books and Supplies	4000-4999	270,866.00	-55.70%	120,000.00	-20.83%	95,000.00
5. Services and Other Operating Expenditures	5000-5999	823,272.00	-64.17%	295,000.00	-32.20%	200,000.00
6. Capital Outlay	6000-6999	10,000.00	150.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	143,419.00	-25.53%	106,803.00	-9.35%	96,822.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		2,264,297.00	-29.79%	1,589,775.07	-6.47%	1,486,959.06
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(497,635.00)		129,346.93		232,162.94
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		497,635.00		0.00		129,346.93
2. Ending Fund Balance (Sum lines C and D1)		0.00		129,346.93		361,509.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00		129,346.93		361,509.87
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		129,346.93		361,509.87
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		392.13	0.00%	392.13	0.00%	392.13
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,770,952.00	2.72%	1,819,119.00	2.58%	1,866,059.00
2. Federal Revenues	8100-8299	180,966.00	0.00%	180,966.00	0.00%	180,966.00
3. Other State Revenues	8300-8599	1,148,699.00	0.00%	1,148,699.00	0.00%	1,148,699.00
4. Other Local Revenues	8600-8799	975,257.00	-4.87%	927,717.00	0.00%	927,717.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,145,874.00	0.02%	4,146,501.00	1.13%	4,193,441.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				863,638.00		877,545.50
b. Step & Column Adjustment				13,907.50		14,142.46
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	863,638.00	1.61%	877,545.50	1.61%	891,687.96
2. Classified Salaries						
a. Base Salaries				798,220.00		820,522.48
b. Step & Column Adjustment				22,302.48		22,925.62
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	798,220.00	2.79%	820,522.48	2.79%	843,448.10
3. Employee Benefits	3000-3999	877,722.00	0.58%	882,836.02	3.03%	909,608.42
4. Books and Supplies	4000-4999	315,092.00	-47.60%	165,110.52	-14.59%	141,012.73
5. Services and Other Operating Expenditures	5000-5999	1,323,793.00	-39.15%	805,531.42	-10.53%	720,742.05
6. Capital Outlay	6000-6999	81,000.00	-25.93%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(13,618.00)	268.88%	(50,234.00)	19.87%	(60,215.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
11. Total (Sum lines B1 thru B10)		4,245,847.00	-16.12%	3,561,311.94	-1.55%	3,506,284.26
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(99,973.00)		585,189.06		687,156.74
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,736,458.00		5,636,485.00		6,221,674.06
2. Ending Fund Balance (Sum lines C and D1)		5,636,485.00		6,221,674.06		6,908,830.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		129,346.93		361,509.87
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,000,000.00		2,000,000.00		2,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,636,485.00		4,092,327.13		4,547,320.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,636,485.00		6,221,674.06		6,908,830.80
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,636,485.00		4,092,327.13		4,547,320.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,636,485.00		4,092,327.13		4,547,320.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		85.65%		114.91%		129.69%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		4,245,847.00		3,561,311.94		3,506,284.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,245,847.00		3,561,311.94		3,506,284.26
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		4,245,847.00		3,561,311.94		3,506,284.26
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		212,292.35		178,065.60		175,314.21
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		212,292.35		178,065.60		175,314.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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	1,711,603.00	0.00	1,711,603.00	1,770,952.00	0.00	1,770,952.00	3.5%
2) Federal Revenue		8100-8299	0.00	189,425.00	189,425.00	0.00	180,966.00	180,966.00	-4.5%
3) Other State Revenue		8300-8599	10,805.00	1,073,397.00	1,084,202.00	10,543.00	1,138,156.00	1,148,699.00	5.9%
4) Other Local Revenue		8600-8799	528,945.00	635,417.00	1,164,362.00	527,717.00	447,540.00	975,257.00	-16.2%
5) TOTAL, REVENUES			2,251,353.00	1,898,239.00	4,149,592.00	2,309,212.00	1,766,662.00	4,075,874.00	-1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	395,148.00	378,800.00	773,948.00	481,125.00	382,513.00	863,638.00	11.6%
2) Classified Salaries		2000-2999	593,048.00	268,511.00	861,559.00	559,812.00	238,408.00	798,220.00	-7.4%
3) Employee Benefits		3000-3999	481,475.00	382,774.00	864,249.00	481,903.00	395,819.00	877,722.00	1.6%
4) Books and Supplies		4000-4999	44,226.00	346,648.00	390,874.00	44,226.00	270,866.00	315,092.00	-19.4%
5) Services and Other Operating Expenditures		5000-5999	500,650.00	868,274.00	1,368,924.00	500,521.00	823,272.00	1,323,793.00	-3.3%
6) Capital Outlay		6000-6999	661,454.00	296,000.00	957,454.00	71,000.00	10,000.00	81,000.00	-91.5%
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	(133,160.00)	115,946.00	(17,214.00)	(157,037.00)	143,419.00	(13,618.00)	-20.9%
9) TOTAL, EXPENDITURES			2,542,841.00	2,656,953.00	5,199,794.00	1,981,550.00	2,264,297.00	4,245,847.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(291,488.00)	(758,714.00)	(1,050,202.00)	327,662.00	(497,635.00)	(169,973.00)	-83.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	19,000.00	0.00	19,000.00	70,000.00	0.00	70,000.00	268.4%
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	(75,524.00)	75,524.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,524.00)	75,524.00	19,000.00	70,000.00	0.00	70,000.00	268.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(348,012.00)	(683,190.00)	(1,031,202.00)	397,662.00	(497,635.00)	(99,973.00)	-90.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,586,835.00	1,180,825.00	6,767,660.00	5,238,823.00	497,635.00	5,736,458.00	-15.2%
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 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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)			5,586,835.00	1,180,825.00	6,767,660.00	5,238,823.00	497,635.00	5,736,458.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,586,835.00	1,180,825.00	6,767,660.00	5,238,823.00	497,635.00	5,736,458.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			5,238,823.00	497,635.00	5,736,458.00	5,636,485.00	0.00	5,636,485.00	-1.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	0.00	0.00	0.00	-100.0%
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	497,635.00	497,635.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,238,223.00	0.00	3,238,223.00	3,636,485.00	0.00	3,636,485.00	12.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,548,126.46	724,676.88	6,272,803.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	600.00	0.00	600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	48,053.72	2,500.00	50,553.72				
4) Due from Grantor Government		9290	0.00	129,439.15	129,439.15				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,596,780.18	856,616.03	6,453,396.21				
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	30,249.58	0.00	30,249.58				
2) Due to Grantor Governments		9590	59.00	62,148.91	62,207.91				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			30,308.58	62,148.91	92,457.49				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			5,566,471.60	794,467.12	6,360,938.72				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,456,764.00	0.00	1,456,764.00	1,516,113.00	0.00	1,516,113.00	4.1%
Education Protection Account State Aid - Current Year		8012	175,339.00	0.00	175,339.00	175,339.00	0.00	175,339.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Timber Yield Tax		8022	400.00	0.00	400.00	400.00	0.00	400.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Unsecured Roll Taxes		8042	2,800.00	0.00	2,800.00	2,800.00	0.00	2,800.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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
Prior Years' Taxes		8043	100.00	0.00	100.00	100.00	0.00	100.00	0.0%
Supplemental Taxes		8044	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
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			1,711,603.00	0.00	1,711,603.00	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			1,711,603.00	0.00	1,711,603.00	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	122,206.00	122,206.00	0.00	122,206.00	122,206.00	0.0%
Special Education Discretionary Grants		8182	0.00	20,376.00	20,376.00	0.00	32,376.00	32,376.00	58.9%
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%
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 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	46,843.00	46,843.00	0.00	26,384.00	26,384.00	-43.7%
TOTAL, FEDERAL REVENUE			0.00	189,425.00	189,425.00	0.00	180,966.00	180,966.00	-4.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		729,001.00	729,001.00		864,390.00	864,390.00	18.6%
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	1,089.00	0.00	1,089.00	1,089.00	0.00	1,089.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,576.00	11,183.00	14,759.00	3,314.00	1,430.00	4,744.00	-67.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		75,000.00	75,000.00		75,000.00	75,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,140.00	251,960.00	258,100.00	6,140.00	197,336.00	203,476.00	-21.2%
TOTAL, OTHER STATE REVENUE			10,805.00	1,073,397.00	1,084,202.00	10,543.00	1,138,156.00	1,148,699.00	5.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180,000.00	0.00	180,000.00	180,000.00	0.00	180,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	(1,228.00)	0.00	(1,228.00)	New
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	335,000.00	0.00	335,000.00	335,000.00	24,885.00	359,885.00	7.4%
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 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	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	13,945.00	421,608.00	435,553.00	13,945.00	208,846.00	222,791.00	-48.8%
Tuition		8710	0.00	213,809.00	213,809.00	0.00	213,809.00	213,809.00	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			528,945.00	635,417.00	1,164,362.00	527,717.00	447,540.00	975,257.00	-16.2%
TOTAL, REVENUES			2,251,353.00	1,898,239.00	4,149,592.00	2,309,212.00	1,766,662.00	4,075,874.00	-1.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	213,324.00	268,361.00	481,685.00	261,132.00	257,463.00	518,595.00	7.7%
Certificated Pupil Support Salaries		1200	0.00	27,500.00	27,500.00	0.00	27,500.00	27,500.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,824.00	82,939.00	264,763.00	219,993.00	97,550.00	317,543.00	19.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			395,148.00	378,800.00	773,948.00	481,125.00	382,513.00	863,638.00	11.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	22,478.00	187,384.00	209,862.00	0.00	153,184.00	153,184.00	-27.0%
Classified Support Salaries		2200	116,662.00	60,457.00	177,119.00	97,534.00	60,936.00	158,470.00	-10.5%
Classified Supervisors' and Administrators' Salaries		2300	170,718.00	0.00	170,718.00	177,420.00	0.00	177,420.00	3.9%
Clerical, Technical and Office Salaries		2400	283,190.00	0.00	283,190.00	284,858.00	0.00	284,858.00	0.6%
Other Classified Salaries		2900	0.00	20,670.00	20,670.00	0.00	24,288.00	24,288.00	17.5%
TOTAL, CLASSIFIED SALARIES			593,048.00	268,511.00	861,559.00	559,812.00	238,408.00	798,220.00	-7.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	76,425.00	144,984.00	221,409.00	91,513.00	144,867.00	236,380.00	6.8%
PERS		3201-3202	156,663.00	55,170.00	211,833.00	155,570.00	54,016.00	209,586.00	-1.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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	49,929.00	24,958.00	74,887.00	47,830.00	21,543.00	69,373.00	-7.4%
Health and Welfare Benefits		3401-3402	165,027.00	135,365.00	300,392.00	152,257.00	165,294.00	317,551.00	5.7%
Unemployment Insurance		3501-3502	496.00	324.00	820.00	521.00	308.00	829.00	1.1%
Workers' Compensation		3601-3602	32,935.00	21,973.00	54,908.00	16,675.00	9,791.00	26,466.00	-51.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	17,537.00	0.00	17,537.00	New
TOTAL, EMPLOYEE BENEFITS			481,475.00	382,774.00	864,249.00	481,903.00	395,819.00	877,722.00	1.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,900.00	165,213.00	174,113.00	8,900.00	101,183.00	110,083.00	-36.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	25,000.00	25,000.00	New
Materials and Supplies		4300	27,134.00	116,232.00	143,366.00	27,134.00	89,291.00	116,425.00	-18.8%
Noncapitalized Equipment		4400	8,192.00	65,203.00	73,395.00	8,192.00	55,392.00	63,584.00	-13.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,226.00	346,648.00	390,874.00	44,226.00	270,866.00	315,092.00	-19.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	120,650.00	120,650.00	0.00	55,650.00	55,650.00	-53.9%
Travel and Conferences		5200	23,858.00	52,397.00	76,255.00	23,858.00	50,728.00	74,586.00	-2.2%
Dues and Memberships		5300	35,075.00	4,115.00	39,190.00	34,946.00	4,245.00	39,191.00	0.0%
Insurance		5400 - 5499	0.00	25,500.00	25,500.00	0.00	23,200.00	23,200.00	-9.0%
Operations and Housekeeping Services		5500	1,700.00	19,000.00	20,700.00	1,700.00	19,000.00	20,700.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,800.00	2,000.00	3,800.00	1,800.00	2,000.00	3,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	423,117.00	642,988.00	1,066,105.00	423,117.00	666,825.00	1,089,942.00	2.2%
Communications		5900	15,100.00	1,624.00	16,724.00	15,100.00	1,624.00	16,724.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,650.00	868,274.00	1,368,924.00	500,521.00	823,272.00	1,323,793.00	-3.3%
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	475,000.00	255,000.00	730,000.00	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 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	95,000.00	41,000.00	136,000.00	56,000.00	10,000.00	66,000.00	-51.5%
Equipment Replacement		6500	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			661,454.00	296,000.00	957,454.00	71,000.00	10,000.00	81,000.00	-91.5%
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	(115,946.00)	115,946.00	0.00	(143,419.00)	143,419.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(17,214.00)	0.00	(17,214.00)	(13,618.00)	0.00	(13,618.00)	-20.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(133,160.00)	115,946.00	(17,214.00)	(157,037.00)	143,419.00	(13,618.00)	-20.9%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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			2,542,841.00	2,656,953.00	5,199,794.00	1,981,550.00	2,264,297.00	4,245,847.00	-18.3%
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	19,000.00	0.00	19,000.00	70,000.00	0.00	70,000.00	268.4%
(a) TOTAL, INTERFUND TRANSFERS IN			19,000.00	0.00	19,000.00	70,000.00	0.00	70,000.00	268.4%
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 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(75,524.00)	75,524.00	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			(75,524.00)	75,524.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(56,524.00)	75,524.00	19,000.00	70,000.00	0.00	70,000.00	268.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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	1,711,603.00	0.00	1,711,603.00	1,770,952.00	0.00	1,770,952.00	3.5%
2) Federal Revenue		8100-8299	0.00	189,425.00	189,425.00	0.00	180,966.00	180,966.00	-4.5%
3) Other State Revenue		8300-8599	10,805.00	1,073,397.00	1,084,202.00	10,543.00	1,138,156.00	1,148,699.00	5.9%
4) Other Local Revenue		8600-8799	528,945.00	635,417.00	1,164,362.00	527,717.00	447,540.00	975,257.00	-16.2%
5) TOTAL, REVENUES			2,251,353.00	1,898,239.00	4,149,592.00	2,309,212.00	1,766,662.00	4,075,874.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		348,276.00	1,170,368.00	1,518,644.00	389,740.00	1,061,477.00	1,451,217.00	-4.4%
2) Instruction - Related Services	2000-2999		207,456.00	284,681.00	492,137.00	295,890.00	270,250.00	566,140.00	15.0%
3) Pupil Services	3000-3999		178,844.00	583,186.00	762,030.00	161,669.00	529,387.00	691,056.00	-9.3%
4) Ancillary Services	4000-4999		0.00	53,889.00	53,889.00	0.00	49,379.00	49,379.00	-8.4%
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		1,183,098.00	245,029.00	1,428,127.00	1,100,651.00	291,304.00	1,391,955.00	-2.5%
8) Plant Services	8000-8999		625,167.00	319,800.00	944,967.00	33,600.00	62,500.00	96,100.00	-89.8%
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			2,542,841.00	2,656,953.00	5,199,794.00	1,981,550.00	2,264,297.00	4,245,847.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(291,488.00)	(758,714.00)	(1,050,202.00)	327,662.00	(497,635.00)	(169,973.00)	-83.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	19,000.00	0.00	19,000.00	70,000.00	0.00	70,000.00	268.4%
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	(75,524.00)	75,524.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,524.00)	75,524.00	19,000.00	70,000.00	0.00	70,000.00	268.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(348,012.00)	(683,190.00)	(1,031,202.00)	397,662.00	(497,635.00)	(99,973.00)	-90.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,586,835.00	1,180,825.00	6,767,660.00	5,238,823.00	497,635.00	5,736,458.00	-15.2%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	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)			5,586,835.00	1,180,825.00	6,767,660.00	5,238,823.00	497,635.00	5,736,458.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,586,835.00	1,180,825.00	6,767,660.00	5,238,823.00	497,635.00	5,736,458.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			5,238,823.00	497,635.00	5,736,458.00	5,636,485.00	0.00	5,636,485.00	-1.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	0.00	0.00	0.00	-100.0%
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	497,635.00	497,635.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,238,223.00	0.00	3,238,223.00	3,636,485.00	0.00	3,636,485.00	12.3%

Resource	Description	2025-26 Estimated 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	9,753.00	0.00
6500	Special Education	31,868.00	0.00
6546	Mental Health-Related Services	36,389.00	0.00
6620	Reversing Opioid Overdoses	6,302.00	0.00
9010	Other Restricted Local	383,323.00	0.00
Total, Restricted Balance		497,635.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated 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	301,332.00	301,332.00	0.0%
4) Other Local Revenue		8600-8799	32,200.00	32,700.00	1.6%
5) TOTAL, REVENUES			333,532.00	334,032.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	173,672.00	154,077.00	-11.3%
2) Classified Salaries		2000-2999	50,457.00	24,121.00	-52.2%
3) Employee Benefits		3000-3999	92,848.00	60,479.00	-34.9%
4) Books and Supplies		4000-4999	17,162.00	22,262.00	29.7%
5) Services and Other Operating Expenditures		5000-5999	41,598.00	47,198.00	13.5%
6) Capital Outlay		6000-6999	4,700.00	4,700.00	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	17,214.00	13,618.00	-20.9%
9) TOTAL, EXPENDITURES			397,651.00	326,455.00	-17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,119.00)	7,577.00	-111.8%
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)			(64,119.00)	7,577.00	-111.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,457.00	61,338.00	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,457.00	61,338.00	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,457.00	61,338.00	-51.1%
2) Ending Balance, June 30 (E + F1e)			61,338.00	68,915.00	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,338.00	68,915.00	12.4%
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	17,575.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated 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			17,575.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	110.20		
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			110.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			17,465.23		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	301,332.00	301,332.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			301,332.00	301,332.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,200.00	32,700.00	1.6%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,200.00	32,700.00	1.6%
TOTAL, REVENUES			333,532.00	334,032.00	0.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	41,256.00	33,748.00	-18.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	132,416.00	120,329.00	-9.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			173,672.00	154,077.00	-11.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	15,398.00	4,880.00	-68.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,059.00	19,241.00	-45.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,457.00	24,121.00	-52.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,165.00	29,429.00	-5.6%
PERS		3201-3202	9,659.00	6,368.00	-34.1%
OASDI/Medicare/Alternative		3301-3302	6,595.00	4,064.00	-38.4%
Health and Welfare Benefits		3401-3402	37,679.00	17,537.00	-53.5%
Unemployment Insurance		3501-3502	114.00	89.00	-21.9%
Workers' Compensation		3601-3602	7,636.00	2,992.00	-60.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,848.00	60,479.00	-34.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,808.00	19,508.00	31.7%
Noncapitalized Equipment		4400	2,354.00	2,754.00	17.0%
TOTAL, BOOKS AND SUPPLIES			17,162.00	22,262.00	29.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	11,600.00	54.7%
Dues and Memberships		5300	1,600.00	1,600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,000.00	8,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200.00	1,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,150.00	21,650.00	7.4%
Communications		5900	3,148.00	3,148.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,598.00	47,198.00	13.5%
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	4,700.00	4,700.00	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			4,700.00	4,700.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Estimated 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	17,214.00	13,618.00	-20.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,214.00	13,618.00	-20.9%
TOTAL, EXPENDITURES			397,651.00	326,455.00	-17.9%
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 Estimated 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	301,332.00	301,332.00	0.0%
4) Other Local Revenue		8600-8799	32,200.00	32,700.00	1.6%
5) TOTAL, REVENUES			333,532.00	334,032.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		91,550.00	93,674.00	2.3%
2) Instruction - Related Services	2000-2999		241,143.00	195,237.00	-19.0%
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		18,400.00	3,400.00	-81.5%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		17,214.00	13,618.00	-20.9%
8) Plant Services	8000-8999		29,344.00	20,526.00	-30.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			397,651.00	326,455.00	-17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(64,119.00)	7,577.00	-111.8%
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)			(64,119.00)	7,577.00	-111.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,457.00	61,338.00	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,457.00	61,338.00	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,457.00	61,338.00	-51.1%
2) Ending Balance, June 30 (E + F1e)			61,338.00	68,915.00	12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,338.00	68,915.00	12.4%
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 Estimated Actuals	2026-27 Budget
6391	Adult Education Program	22,030.00	15,707.00
9010	Other Restricted Local	39,308.00	53,208.00
Total, Restricted Balance		61,338.00	68,915.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	144,000.00	270,000.00	87.5%
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			144,000.00	270,000.00	87.5%
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	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	125,000.00	200,000.00	60.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			125,000.00	200,000.00	60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,000.00	70,000.00	268.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,000.00	70,000.00	268.4%
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			(19,000.00)	(70,000.00)	268.4%
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 Estimated 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					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	19,000.00	70,000.00	268.4%
Pass-Through Revenues from					
Federal Sources		8287	125,000.00	200,000.00	60.0%
TOTAL, FEDERAL REVENUE			144,000.00	270,000.00	87.5%
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			144,000.00	270,000.00	87.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	125,000.00	200,000.00	60.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125,000.00	200,000.00	60.0%
TOTAL, EXPENDITURES			125,000.00	200,000.00	60.0%
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	19,000.00	70,000.00	268.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,000.00	70,000.00	268.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	144,000.00	270,000.00	87.5%
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			144,000.00	270,000.00	87.5%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	125,000.00	200,000.00	60.0%
10) TOTAL, EXPENDITURES			125,000.00	200,000.00	60.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			19,000.00	70,000.00	268.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,000.00	70,000.00	268.4%
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			(19,000.00)	(70,000.00)	268.4%
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 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	2025-26 Estimated 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	.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	16.41	16.41	16.41	16.41	16.41
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	17.25	17.25	17.25	17.25	17.25	17.25
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	17.25	17.25	17.25	17.25	17.25	17.25
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	392.13	392.13	392.13	392.13	392.13	392.13
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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			16,559.84	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,981,189.84	(142,647.00)	1,838,542.84	0.00	0.00	1,838,542.84	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	5,199,794.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	427,373.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	957,454.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	366,395.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	213,809.00
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)				1,537,658.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,234,763.00

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.)	0.00	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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	3,234,763.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	

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

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) — 250,328.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 2,249,428.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 11.13%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) — 111,109.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 208,930.00

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)	11,075.80
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)	331,114.80
9. Carry-Forward Adjustment (Part IV, Line F)	(33,371.90)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	297,742.90
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,478,644.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	451,137.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	681,380.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	53,889.00
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)	148,578.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,800.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	868,328.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	11,596.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	88,437.20
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)	375,737.00
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)	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)	4,183,526.20
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)	7.91%
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)	7.12%

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)	331,114.80
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	(33,371.90)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(33,371.90)
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:	7.12%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-16685.95) is applied to the current year calculation and the remainder ($-16685.95) is deferred to one or more future years:	7.52%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-11123.97) is applied to the current year calculation and the remainder ($-22247.93) is deferred to one or more future years:	7.65%
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)	(33,371.90)

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	316,075.00	9,956.00	3.15%
01	3315	52,679.00	1,645.00	3.12%
01	3327	161.00	14.00	8.70%
01	5810	43,027.00	3,816.00	8.87%
01	6019	4,990.00	442.00	8.86%
01	6057	27,556.00	2,444.00	8.87%
01	6500	789,649.00	62,117.00	7.87%
01	6520	18,555.00	1,645.00	8.87%
01	6546	25,700.00	2,102.00	8.18%
01	6680	34,445.00	3,055.00	8.87%
01	6685	34,445.00	3,055.00	8.87%
01	7366	87,104.00	7,726.00	8.87%
01	9010	597,890.00	17,929.00	3.00%
11	6391	318,534.00	13,322.00	4.18%
11	9010	57,203.00	3,892.00	6.80%

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	262.00		9,753.00	10,015.00
2. State Lottery Revenue	8560	3,576.00		11,183.00	14,759.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		3,838.00	0.00	20,936.00	24,774.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	3,576.00		11,183.00	14,759.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,576.00	0.00	11,183.00	14,759.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	262.00	0.00	9,753.00	10,015.00
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.

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
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(17,214.00)				
Other Sources/Uses Detail					19,000.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	17,214.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	19,000.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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
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	17,214.00	(17,214.00)	19,000.00	19,000.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(13,618.00)				
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	13,618.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	70,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	13,618.00	(13,618.00)	70,000.00	70,000.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	392
County Office County Operations Grant ADA Standard Percentage Level:	**3.00%**

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

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

Fiscal Year	County Operations Grant Funded ADA: Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals (Form A, Line B5)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)	372.01		100.00%	Not Met
Second Prior Year (2024-25)	372.46		100.00%	Not Met
First Prior Year (2025-26)	392.13	392.13	N/A	Met

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

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The column is blank and can not be entered manually.

1. **CRITERION: Average Daily Attendance (continued)**

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

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

DATA ENTRY: All data are extracted or calculated.

	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2023-24)	0.00	14.11		0.00
Second Prior Year (2024-25)	0.00	17.35		0.00
First Prior Year (2025-26)	0.00	17.25	392.13	0.00
Historical Average:	0.00	16.24	130.71	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2026-27) (historical average plus 2%):	**0.00**	**16.56**	**133.32**	**0.00**
1st Subsequent Year (2027-28) (historical average plus 4%):	**0.00**	**16.89**	**135.94**	**0.00**
2nd Subsequent Year (2028-29) (historical average plus 6%):	**0.00**	**17.21**	**138.55**	**0.00**

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

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

	Average Daily Attendance (Form A, Estimated Funded ADA)			
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2026-27)	0.00	17.25	392.13	0.00
1st Subsequent Year (2027-28)	0.00	17.35	392.13	372.46
2nd Subsequent Year (2028-29)	0.00	17.35	392.13	372.46
Status:	Met	Not Met	Not Met	Not Met

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

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

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

Explanation:
(required if NOT met)

This form has issues.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: At Target

	I. LCFF Funding	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	COE funded at Target LCFF				
a1.	County Operations Grant	1,304,992.00	1,361,239.00	1,406,161.00	1,449,611.00
a2.	Alternative Education Grant	0.00	0.00	0.00	0.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	1,711,290.00	1,770,588.00	1,819,119.00	1,866,059.00
d.	Total LCFF (Sum of a or b, and c)	3,016,282.00	3,131,827.00	3,225,280.00	3,315,670.00

II. County Operations Grant

Step 1 - Change in Population

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	392.13	392.13	392.13	392.13
b.	Prior Year ADA (Funded)		392.13	392.13	392.13
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	1,304,992.00	1,361,239.00	1,406,161.00
b1.	COLA percentage	4.3%	3.3%	3.1%
b2.	COLA amount (proxy for purposes of this criterion)	56,245.16	44,920.89	43,590.99
c.	Total Change (Step 2b2)	56,245.16	44,920.89	43,590.99
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	4.31%	3.30%	3.10%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	4.31%	3.30%	3.10%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	43.46%	43.60%	43.72%
c.	Weighted Percent change (Step 3a x Step 3b)	1.87%	1.44%	1.36%

III. Alternative Education Grant

	Step 1 - Change in Population	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	0.00	0.00	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column	0.00	0.00	0.00
b1.	COLA percentage (Section II-Step 2b1)	4.31%	3.30%	3.10%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

IV. Charter Funded County Program

	Step 1 - Change in Population	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	1,711,290.00	1,770,588.00	1,819,119.00
b1.	COLA percentage	4.31%	3.30%	3.10%
b2.	COLA amount (proxy for purposes of this criterion)	73,756.60	58,429.40	56,392.69
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	4.31%	3.30%	3.10%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	4.31%	3.30%	3.10%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	56.54%	56.40%	56.28%
c.	Weighted Percent change (Step 3a x Step 3b)	2.44%	1.86%	1.74%

V. Weighted Change

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	4.31%	3.30%	3.10%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**3.31% to 5.31%**	**2.30% to 4.30%**	**2.10% to 4.10%**

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

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected local property taxes (Form 01, Objects 8021 - 8089)	79,500.00	79,500.00	79,500.00	79,500.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

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

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

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,711,603.00	1,770,952.00	1,819,119.00	1,866,059.00
	County Office's Projected Change in LCFF Revenue:		3.47%	2.72%	2.58%
	Standard:		**3.31% to 5.31%**	**2.30% to 4.30%**	**2.10% to 4.10%**
	Status:		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	3.47%	2.72%	2.58%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**-1.53% to 8.47%**	**-2.28% to 7.72%**	**-2.42% to 7.58%**

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	2,499,756.00		
Budget Year (2026-27)	2,539,580.00	1.59%	Met
1st Subsequent Year (2027-28)	2,580,904.00	1.63%	Met
2nd Subsequent Year (2028-29)	2,644,744.48	2.47%	Met

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

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

1a. STANDARD MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County Office's Change in Funding Level (Criterion 2C):	3.47%	2.72%	2.58%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.53% to 13.47%**	**-7.28% to 12.72%**	**-7.42% to 12.58%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.53% to 8.47%	-2.28% to 7.72%	-2.42% to 7.58%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	189,425.00		
Budget Year (2026-27)	180,966.00	-4.47%	Yes
1st Subsequent Year (2027-28)	180,966.00	0.00%	No
2nd Subsequent Year (2028-29)	180,966.00	0.00%	No

Explanation:
(required if Yes)

Changes due to fluctuating forest reserve funds.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	1,084,202.00		
Budget Year (2026-27)	1,148,699.00	5.95%	No
1st Subsequent Year (2027-28)	1,148,699.00	0.00%	No
2nd Subsequent Year (2028-29)	1,148,699.00	0.00%	No

Explanation:
(required if Yes)

Increase in AB602 revenues have been included.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	1,164,362.00		
Budget Year (2026-27)	975,257.00	-16.24%	Yes
1st Subsequent Year (2027-28)	927,717.00	-4.87%	Yes
2nd Subsequent Year (2028-29)	927,717.00	0.00%	No

Explanation:
(required if Yes)

Decrease due to reduction in Cal MSCS revenue.

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

First Prior Year (2025-26)	390,874.00		
Budget Year (2026-27)	315,092.00	-19.39%	Yes
1st Subsequent Year (2027-28)	165,110.52	-47.60%	Yes
2nd Subsequent Year (2028-29)	141,012.73	-14.59%	Yes

Explanation:
(required if Yes)

Reductions due to the above decrease in revenue.

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

First Prior Year (2025-26)	1,368,924.00		
Budget Year (2026-27)	1,323,793.00	-3.30%	Yes
1st Subsequent Year (2027-28)	805,531.42	-39.15%	Yes
2nd Subsequent Year (2028-29)	720,742.05	-10.53%	Yes

Explanation:
(required if Yes)

Reductions due to the above decrease in revenue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2025-26)	2,437,989.00		
Budget Year (2026-27)	2,304,922.00	-5.46%	Met
1st Subsequent Year (2027-28)	2,257,382.00	-2.06%	Met
2nd Subsequent Year (2028-29)	2,257,382.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2025-26)	1,759,798.00		
Budget Year (2026-27)	1,638,885.00	-6.87%	Not Met
1st Subsequent Year (2027-28)	970,641.94	-40.77%	Not Met
2nd Subsequent Year (2028-29)	861,754.78	-11.22%	Not Met

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

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

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

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

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

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

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

Explanation: Books and Supplies (linked from 4B if NOT met)	Reductions due to the above decrease in revenue.

Explanation: Services and Other Exps (linked from 4B if NOT met)	Reductions due to the above decrease in revenue.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	1,981,550.00	59,446.50	0.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2], in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	372,000.00	416,449.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,550,943.85	4,954,854.42	3,238,223.00
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	4,922,943.85	5,371,303.42	3,238,223.00
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,755,069.04	3,084,803.89	5,199,794.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,755,069.04	3,084,803.89	5,199,794.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	178.70%	174.10%	62.30%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**59.60%**	**58.00%**	**20.80%**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	390,806.64	1,663,877.52	N/A	Met
Second Prior Year (2024-25)	494,228.70	1,544,939.48	N/A	Met
First Prior Year (2025-26)	(348,012.00)	2,542,841.00	13.69%	Met
Budget Year (2026-27) (Information only)	397,662.00	1,981,550.00		

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

Percentage Level [1]	County Office Total Expenditures and Other Financing Uses [2]	
1.7%	0	to $7,913,999
1.3%	$7,914,000	to $19,788,999
1.0%	$19,789,000	to $89,047,000
0.7%	$89,047,001	and over

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	4,245,847.00
County Office's Fund Balance Standard Percentage Level:	**1.70%**

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

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

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

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	0.00		

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

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

	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2023-24)	5,155,435.00	4,701,800.56	8.8%	Not Met
Second Prior Year (2024-25)	6,937,605.00	5,092,607.20	26.6%	Not Met
First Prior Year (2025-26)	5,462,380.00	5,586,835.00	N/A	Met
Budget Year (2026-27) (Information only)	5,238,823.00			

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

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

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

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

Explanation: (required if NOT met)	There were accounting issues in the books in the previous years.

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	6,077,552.03	Met

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

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

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

Explanation: (required if NOT met)	

8. **CRITERION: Reserves**

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses[2]:

Percentage Level[3]	County Office Total Expenditures and Other Financing Uses [3]	
5% or $90,000 (greater of)	0	to $7,913,999
4% or $396,000 (greater of)	$7,914,000	to $19,788,999
3% or $792,000 (greater of)	$19,789,000	to $89,047,000
2% or $2,671,000 (greater of)	$89,047,001	and over

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	4,245,847.00	3,561,311.94	3,506,284.26
County Office's Reserve Standard Percentage Level:	**5.00%**	**5.00%**	**5.00%**

8A. Calculating the County Office's Reserve Standard

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	4,245,847.00	3,561,311.94	3,506,284.26
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	4,245,847.00	3,561,311.94	3,506,284.26
4.	Reserve Standard Percentage Level	5.00%	5.00%	5.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	212,292.35	178,065.60	175,314.21
6.	Reserve Standard - by Amount (From percentage level chart above)	90,000.00	90,000.00	90,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**212,292.35**	**178,065.60**	**175,314.21**

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

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,636,485.00	4,092,327.13	4,547,320.93
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	3,636,485.00	4,092,327.13	4,547,320.93
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	85.65%	114.91%	129.69%
County Office's Reserve Standard (Section 8A, Line 7):	**212,292.35**	**178,065.60**	**175,314.21**
Status:	Met	Met	Met

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

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)	

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(75,524.00)			
Budget Year (2026-27)	0.00	(75,524.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2025-26)	19,000.00			
Budget Year (2026-27)	70,000.00	51,000.00	268.4%	Not Met
1st Subsequent Year (2027-28)	70,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	70,000.00	0.00	0.0%	Met
1c. **Transfers Out, County School Service Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

A contribution was made to a program during the year but will be revisited in light of the additional revenues anticipated for the budget year.

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

Explanation:
(required if NOT met)

Increase in Forest Reserve revunue.

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

1. Does your county office have long-term (multiyear) commitments? (If No, skip item 2 and sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Ongoing	General Fund - Unrestricted		
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	16,560	16,560	16,560	16,560
Other Long-term Commitments (continued):				
Total Annual Payments:	16,560	16,560	16,560	16,560
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the county office's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

4.	OPEB Liabilities	
	a. Total OPEB liability	38,446.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	38,446.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2024

		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions	(2026-27)	(2027-28)	(2028-29)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	53,799.00	53,799.00	53,799.00
	d. Number of retirees receiving OPEB benefits	1.00	1.00	1.00

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

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

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

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	7.81	7.81	7.81	7.81

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits	6,154		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Amount included for any tentative salary schedule increases	0	0	0

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	140,288	140,288	140,288
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified (non-management) FTE positions	14.00	14.00	14.00	14.00

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits: 4,601

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	**Budget Year** (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	175,367	175,367	175,367
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	3.90	3.90	3.90	3.90

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 23, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

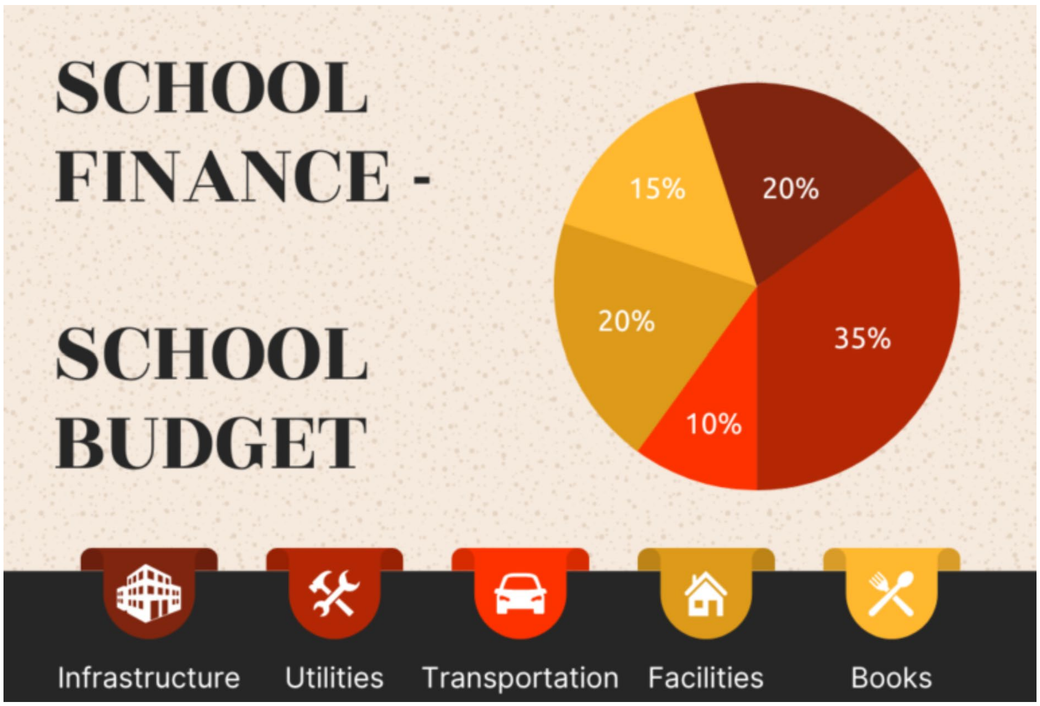
A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Sierra-Plumas Joint Unified School District



Proposed Adopted Budget
2026/27

Presented to the Board of Trustees for Adoption
June 23, 2026 Sean Snider, Superintendent

Prepared & Presented by: Randy Jones, CBO

Sierra-Plumas Joint Unified School District

2026-2027 Proposed Adopted Budget
Presented June 23, 2026

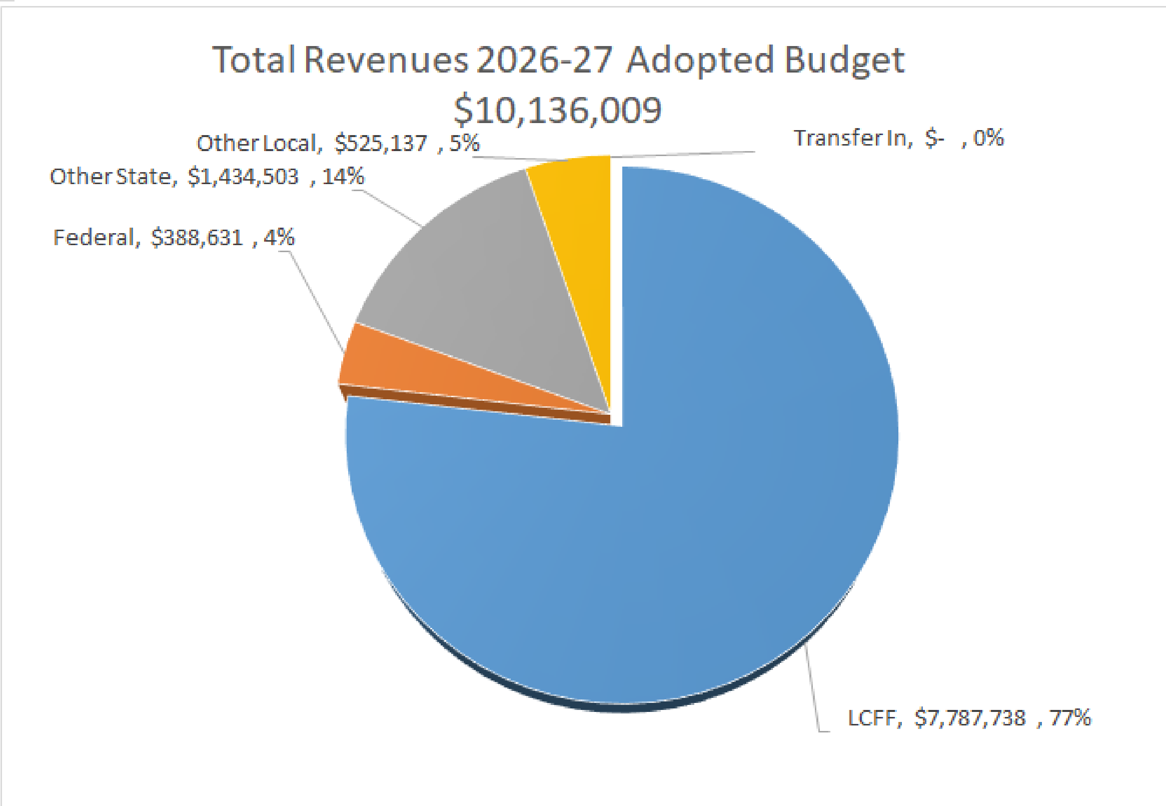
Sierra-Plumas Joint Unified School District (SPJUSD) is required by law to adopt a budget for the upcoming year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2026/27 budget and two subsequent years.

The following narrative describes the key assumptions used to prepare the District's 2026-27 proposed Adopted Budget. Because the budget is based on current information, such as enrollment/ADA, staffing levels, and state funding estimates, these projections may change as new information becomes available.

Also of note in the Legislature's budget package includes the 20% ongoing increase to the Necessary Small School funding formula and the one-time discretionary block grant, which was increased from from $2.8B to $5B. Also included is a 4.31 COLA for the LCFF.

GENERAL FUND

Revenues:



Revenue Comparison Chart

Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Estimated Actuals	2026-2027 Adopted Budget
LCFF	$5,049,959	$6,947,190	$6,701,383	$6,933,905	$7,787,738
Federal	713,218	1,248.463	292,709	969,559	388,631
Other State	1,928,133	989,394	1,632,772	1,277,278	1,434,503
Local	627,938	649,275	732,406	805,430	525,137
Transfer in	0	0	0	0	0
Other Sources	0	0	0	0	0
Total	$8,319,248	$9,834,322	$9,359,270	$9,986,172	$10,136,009

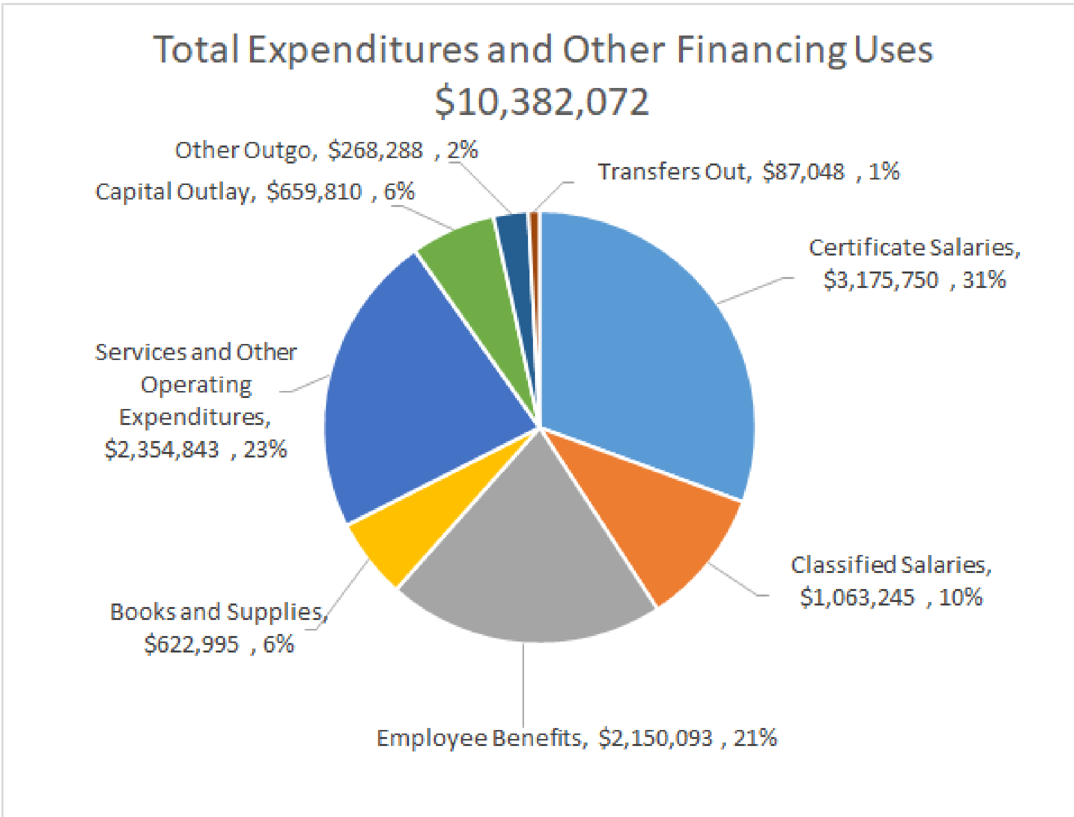
Notes:

- “Other Local” Revenue decreased due to the reduction in the MHSSA grant.

Revenue Changes

- Increase of $854k in “LCFF” revenue is due to the 20% increase in the state's Necessary Small School Funding formula.
- Decrease in Federal revenue due to unanticipated payments for Forest Reserve received in 2025-26.

General Fund Expenditures and Financing Uses:



Expenditures:

Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Actuals	2025-2026 Estimated Actuals	2026-2027 Adopted Budget
Certificated	2,160,863	2,918,211	2,907,969	2,766,749	3,175,750
Classified	796,917	958,512	969,294	1,084,761	1,063,245
Benefits	1,628,729	1,959,552	1,652,762	1,982,119	2,150,093
Books & Supplies	396,366	416,686	409,350	1,091,141	622,995
Services & Operating	1,441,129	2,037,124	1,859,793	2,329,094	2,354,843
Capital Outlay	87,056	334,544	333,445	1,534,646	659,810
Other Outgo	71,977	111,430	303,008	248,219	268,288
Transfer-Out	73,435	308,858	2,056,243	75,000	87,048
Total	**$6,656,472**	**$9,044,917**	**$10,491,864**	**10,136,218**	**10,382,072**

Expenditure Changes

- The changes in salaries and benefits is due hiring to three new teachers. (Downieville, Loyalton High School and Loyalton Middle School)

- Books and supplies have decreased due to reductions from North state together $165k, Art Music Instructional Materials Block Grant $47k and Golden State Pathway of $171k.

- The decrease in Capital Outlay expenditures is due to the award of the MHSSA, GSPP and NST Grants.

Personnel	**FTE**
Certificated	30.98
Administration	5.00
Classified	27.94
	Total FTE: 63.92

Net Increase (Decrease) in General Fund Balance (Fund 1) 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 Estimated Actuals	(855,552)	3,716,973
2026-27 Adopted Budget	(246,063)	3,200,906
2027-28 Projected	610,469	3,811,375
2028-29 Projected	438,066	4,249,441

NOTES

- The primary cause of the projected fund balance decrease in 2026–2027 is due to planned spending from one-time funding sources, including the UPK Planning Grant, Golden State Pathway Grant, Discretionary Block Grant, MHSSA Grant, and the North State Together [Sierra Strong] Grant.

Multi-Year Projection Assumptions

Planning Factor	2025-26	2026-27	2027-28	2028-29
COLA	2.30%	2.87%	3.30%	3.09%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	26.81%	26.40%	26.80%	25.90%
Lottery - unrestricted per ADA*	$190	$190	$190	$190
Lottery - Prop 20 per ADA*	$82	$82	$82	$82
Minimum Proportionality Percentage (MPP)	6.36%	5.61%	5.80%	5.93%
LCFF Supplemental Funds	$381,878	$383,656	$408,261	$416,035
Certificated Cap based on Premier	$17,536	$17,536	$17,536	$17,536

Multi-Year Projection as of Adopted Budget

Description	Estimated Actuals 2025/26	Adopted Budget 2026/27	Projected 2027/28	Projected 2028/29
Total Revenues	$ 9,986,172	$ 10,136,009	$ 9,849,922	$ 9,664,596
Total Expenditures	11,036,729	10,295,024	9,154,453	9,146,530
Excess/(Deficiency)	(1,050,557)	(159,015)	695,469	518,066
Other Sources/Uses	(75,000)	(87,048)	(85,000)	(80,000)
Net Increase/(Decrease)	(1,125,557)	(246,063)	610,469	438,066
Add: Beginning Fund Balance	4,572,526	3,446,969	3,200,906	3,811,375
Ending Fund Balance	$ 3,446,969	$ 3,200,906	$ 3,811,375	$ 4,249,441

Other Comments

- General fund projected ending cash balance is $4,529,008 for fiscal year 2026-2027.
- The Board's required reserve for economic uncertainties of 12.5% ($1,297,759) is met in the budget year, as well as in the first and second out years, ($1,154,932) for 2027–28 and ($1,153,316) for 2028–29.
- The Board's committed Necessary Small School reserve of $500,000 is met in all three years.
- Reduced expenditures in 27-28 and 28-29 are a result of grants ending.

Student Attendance/Enrollment (Component of LCFF Revenue)

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	25.28	22.29	22.24	22.24
Downieville Jr. High	6.65	5.43	1.87	9.58	8.59	5.73	5.73
Downieville Sr. High	20.53	12.61	9.99	9.54	8.68	13.40	13.40
Loyalton Elementary	186.47	169.32	163.04	169.45	184.99	163.11	163.11
Loyalton Middle (LHS 7-8)	56.98	58.83	55.20	35.84	42.89	71.39	71.39
Loyalton High	108.32	93.67	89.08	104.42	107.65	96.86	96.86
Sierra Pass – Continuation	0.49	6.05	4.59	3.79	3.37	2.15	2.15
District Total	409.30	370.1	351.2	357.9	378.46	374.88	374.88
County Reported ADA	20.43	14.96	13.67	14.11	17.35	17.25	17.25
Enrollment:	**CBEDS**	**CBEDS**	**CBEDS**	**CBEDS**	**CBEDS**	**CBEDS**	**CBEDS**
District Total	395	394	400	403	414	401	401

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 109 Beckwith Rd Loyalton CA 96118

Date: 6/4/2026

Public Hearing:

Place: 130 School St. Downieville CA 95936

Date: 6/9/2026

Time: 6:00 PM

Adoption Date: 6/23/2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: John Martinetti

Title: Clerk

Contact person for additional information on the budget reports:

Name: Randy Jones

Title: CBO

Telephone: 530-993-1660

E-mail: rjones@spjusd.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/23/2026	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district’s financial system independent from the county office system?	X	

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

◉ This school district is self-insured for workers' compensation claims through the JPA identified below:

Tri-Counties School Insurance Group

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

Signature (Original signature required)

______	06/23/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
John Martinetti	Clerk
Printed Name	Title

For additional information on this certification, please contact:

Sean Snider	Superintendent
Name	Title
ssnider@spjusd.org	530-993-1660
Email	Telephone

G = General Ledger Data; S = Supplemental Data

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			5,357,282.96	5,612,470.92	5,741,699.38	5,494,185.24	5,363,602.54	4,650,528.85	4,139,959.82	4,879,865.90
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		495,041.66	495,041.66	612,016.66	495,041.66	0.00	116,973.75	198,017.42	230,687.74
Property Taxes	8020-8079				76,390.56			87,308.90	1,053,088.85	785,257.33
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		95.94		12,331.60	1,001.87			95.94	
Other State Revenue	8300-8599		33,874.76	33,874.76	33,874.76	134,867.28	43,399.71	213,387.82	227,214.48	80,498.11
Other Local Revenue	8600-8799			5,535.56	16,353.94	8,261.32		49,575.52	207.99	3,457.85
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			529,012.36	534,451.98	750,967.52	639,172.13	43,399.71	467,245.99	1,478,624.68	1,099,901.03
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		62,174.61	76,841.05	299,522.59	319,377.71	333,190.03	323,568.23	295,618.73	314,272.71
Classified Salaries	2000-2999		50,334.35	72,399.13	78,840.38	84,651.60	90,957.76	92,103.81	84,798.87	87,091.42
Employee Benefits	3000-3999		52,070.94	70,563.36	167,715.77	173,903.22	178,082.69	179,006.28	169,840.47	173,390.13
Books and Supplies	4000-4999		1,219.10	32,688.55	38,852.02	18,251.45	29,919.88	27,877.32	22,857.32	9,812.00
Services	5000-5999		28,232.30	115,407.05	363,492.61	116,174.01	111,914.22	240,549.03	127,149.98	117,632.00
Capital Outlay	6000-6999		4,299.43	3,692.59	16,426.50	23,765.05	12,408.82	114,710.35	2,406.81	6,865.51
Other Outgo	7000-7499		33,631.79	33,631.79	33,631.79	33,631.79			13,453.36	16,623.50
Interfund Transfers Out	7600-7629		41,861.88						22,593.06	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			273,824.40	405,223.52	998,481.66	769,754.83	756,473.40	977,815.02	738,718.60	725,687.27
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			255,187.96	129,228.46	(247,514.14)	(130,582.70)	(713,073.69)	(510,569.03)	739,906.08	374,213.76
F. ENDING CASH (A + E)			5,612,470.92	5,741,699.38	5,494,185.24	5,363,602.54	4,650,528.85	4,139,959.82	4,879,865.90	5,254,079.66
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		5,254,079.66	5,771,548.13	6,143,800.96	6,106,137.56				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,036,209.07	230,687.74	230,687.74	71,863.90	0.00		4,212,269.00	4,212,269.00
Property Taxes	8020-8079		726,333.36		668,810.84	178,279.16		3,575,469.00	3,575,469.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	131,095.34	39,847.34	173,067.36		31,095.61		388,631.00	388,631.00
Other State Revenue	8300-8599	177,980.27	61,858.33	25,252.76	184,209.98	184,209.98		1,434,503.00	1,434,503.00
Other Local Revenue	8600-8799	41,934.96	1,397.88	208,194.59	1,590.50	188,626.89		525,137.00	525,137.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,387,219.64	1,060,124.65	637,202.45	926,475.22	582,211.64	0.00	10,136,009.00	10,136,009.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	315,259.99	304,214.83	305,259.10	226,450.42	0.00		3,175,750.00	3,175,750.00
Classified Salaries	2000-2999	92,916.08	81,394.10	83,346.07	164,411.43			1,063,245.00	1,063,245.00
Employee Benefits	3000-3999	176,394.69	166,063.47	170,809.10	472,052.88			2,149,893.00	2,149,893.00
Books and Supplies	4000-4999	14,770.23	20,267.87	20,056.84	386,422.42			622,995.00	622,995.00
Services	5000-5999	245,890.35	92,319.94	70,679.56	726,801.95			2,356,243.00	2,356,243.00
Capital Outlay	6000-6999	7,896.33	6,988.11	8,091.68	452,258.82			659,810.00	659,810.00
Other Outgo	7000-7499	16,623.50	16,623.50	16,623.50	53,813.48			268,288.00	268,288.00
Interfund Transfers Out	7600-7629				22,593.06			87,048.00	87,048.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		869,751.17	687,871.82	674,865.85	2,504,804.46	0.00	0.00	10,383,272.00	10,383,272.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		517,468.47	372,252.83	(37,663.40)	(1,578,329.24)	582,211.64	0.00	(247,263.00)	(247,263.00)
F. ENDING CASH (A + E)		5,771,548.13	6,143,800.96	6,106,137.56	4,527,808.32				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,110,019.96	

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,787,738.00	3.05%	8,024,961.00	0.11%	8,034,116.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	90,022.00	0.00%	90,022.00	0.00%	90,022.00
4. Other Local Revenues	8600-8799	321,827.00	0.00%	321,827.00	0.00%	321,827.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%	(150,000.00)	0.00%	(150,000.00)
6. Total (Sum lines A1 thru A5c)		8,399,587.00	1.04%	8,486,810.00	0.11%	8,495,965.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,785,385.00		2,818,810.00
b. Step & Column Adjustment				33,425.00		33,826.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,785,385.00	1.20%	2,818,810.00	1.20%	2,852,636.00
2. Classified Salaries						
a. Base Salaries				939,569.00		963,058.00
b. Step & Column Adjustment				23,489.00		24,076.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	939,569.00	2.50%	963,058.00	2.50%	987,134.00
3. Employee Benefits	3000-3999	1,653,094.00	1.51%	1,678,093.00	1.50%	1,703,265.00
4. Books and Supplies	4000-4999	303,574.00	-1.18%	300,000.00	0.00%	300,000.00
5. Services and Other Operating Expenditures	5000-5999	1,768,804.00	1.25%	1,790,914.00	1.25%	1,813,300.00
6. Capital Outlay	6000-6999	240,590.00	-81.30%	45,000.00	0.00%	45,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(35,661.00)	0.00%	(35,661.00)	0.00%	(35,661.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,048.00	-2.35%	85,000.00	-5.88%	80,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,010,691.00	-1.21%	7,913,502.00	1.27%	8,013,962.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		388,896.00		573,308.00		482,003.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,992,107.00		3,381,003.00		3,954,311.00
2. Ending Fund Balance (Sum lines C and D1)		3,381,003.00		3,954,311.00		4,436,314.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,600.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	500,000.00		500,000.00		500,000.00
d. Assigned	9780	301,087.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,297,759.00		1,154,932.00		1,153,316.00
2. Unassigned/Unappropriated	9790	1,278,557.00		2,299,379.00		2,782,998.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,381,003.00		3,954,311.00		4,436,314.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,297,759.00		1,154,932.00		1,153,316.00
c. Unassigned/Unappropriated	9790	1,278,557.00		2,299,379.00		2,782,998.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,576,316.00		3,454,311.00		3,936,314.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	188,631.00	0.00%	188,631.00	0.00%	188,631.00
3. Other State Revenues	8300-8599	1,344,481.00	-26.03%	994,481.00	-19.56%	800,000.00
4. Other Local Revenues	8600-8799	203,310.00	-85.24%	30,000.00	0.00%	30,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%	150,000.00	0.00%	150,000.00
6. Total (Sum lines A1 thru A5c)		1,736,422.00	-21.50%	1,363,112.00	-14.27%	1,168,631.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				390,365.00		396,572.00
b. Step & Column Adjustment				6,207.00		6,305.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	390,365.00	1.59%	396,572.00	1.59%	402,877.00
2. Classified Salaries						
a. Base Salaries				123,676.00		126,286.00
b. Step & Column Adjustment				2,610.00		2,665.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	123,676.00	2.11%	126,286.00	2.11%	128,951.00
3. Employee Benefits	3000-3999	496,799.00	0.53%	499,432.00	0.53%	502,079.00
4. Books and Supplies	4000-4999	319,421.00	-68.69%	100,000.00	-50.00%	50,000.00
5. Services and Other Operating Expenditures	5000-5999	587,439.00	-74.47%	150,000.00	-50.00%	75,000.00
6. Capital Outlay	6000-6999	419,220.00	-95.71%	18,000.00	0.00%	18,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	35,661.00	0.00%	35,661.00	0.00%	35,661.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,372,581.00	-44.11%	1,325,951.00	-8.55%	1,212,568.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(636,159.00)		37,161.00		(43,937.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		874,631.00		238,472.00		275,633.00
2. Ending Fund Balance (Sum lines C and D1)		238,472.00		275,633.00		231,696.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	238,472.00		275,633.00		231,696.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		238,472.00		275,633.00		231,696.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	7,787,738.00	3.05%	8,024,961.00	0.11%	8,034,116.00
2. Federal Revenues	8100-8299	388,631.00	0.00%	388,631.00	0.00%	388,631.00
3. Other State Revenues	8300-8599	1,434,503.00	-24.40%	1,084,503.00	-17.93%	890,022.00
4. Other Local Revenues	8600-8799	525,137.00	-33.00%	351,827.00	0.00%	351,827.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,136,009.00	-2.82%	9,849,922.00	-1.88%	9,664,596.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,175,750.00		3,215,382.00
b. Step & Column Adjustment				39,632.00		40,131.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,175,750.00	1.25%	3,215,382.00	1.25%	3,255,513.00
2. Classified Salaries						
a. Base Salaries				1,063,245.00		1,089,344.00
b. Step & Column Adjustment				26,099.00		26,741.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,063,245.00	2.45%	1,089,344.00	2.45%	1,116,085.00
3. Employee Benefits	3000-3999	2,149,893.00	1.29%	2,177,525.00	1.28%	2,205,344.00
4. Books and Supplies	4000-4999	622,995.00	-35.79%	400,000.00	-12.50%	350,000.00
5. Services and Other Operating Expenditures	5000-5999	2,356,243.00	-17.63%	1,940,914.00	-2.71%	1,888,300.00
6. Capital Outlay	6000-6999	659,810.00	-90.45%	63,000.00	0.00%	63,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	87,048.00	-2.35%	85,000.00	-5.88%	80,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,383,272.00	-11.02%	9,239,453.00	-0.14%	9,226,530.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(247,263.00)		610,469.00		438,066.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,866,738.00		3,619,475.00		4,229,944.00
2. Ending Fund Balance (Sum lines C and D1)		3,619,475.00		4,229,944.00		4,668,010.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,600.00		0.00		0.00
b. Restricted	9740	238,472.00		275,633.00		231,696.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	500,000.00		500,000.00		500,000.00
d. Assigned	9780	301,087.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,297,759.00		1,154,932.00		1,153,316.00
2. Unassigned/Unappropriated	9790	1,278,557.00		2,299,379.00		2,782,998.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,619,475.00		4,229,944.00		4,668,010.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,297,759.00		1,154,932.00		1,153,316.00
c. Unassigned/Unappropriated	9790	1,278,557.00		2,299,379.00		2,782,998.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,576,316.00		3,454,311.00		3,936,314.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.81%		37.39%		42.66%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		374.88		377.78		377.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,383,272.00		9,239,453.00		9,226,530.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,383,272.00		9,239,453.00		9,226,530.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		415,330.88		369,578.12		369,061.20
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		90,000.00		90,000.00		90,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		415,330.88		369,578.12		369,061.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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	6,933,905.00	0.00	6,933,905.00	7,787,738.00	0.00	7,787,738.00	12.3%
2) Federal Revenue		8100-8299	779,000.00	190,559.00	969,559.00	200,000.00	188,631.00	388,631.00	-59.9%
3) Other State Revenue		8300-8599	91,458.00	1,611,505.00	1,702,963.00	90,022.00	1,344,481.00	1,434,503.00	-15.8%
4) Other Local Revenue		8600-8799	321,827.00	497,756.00	819,583.00	321,827.00	203,310.00	525,137.00	-35.9%
5) TOTAL, REVENUES			8,126,190.00	2,299,820.00	10,426,010.00	8,399,587.00	1,736,422.00	10,136,009.00	-2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,439,270.00	327,479.00	2,766,749.00	2,785,385.00	390,365.00	3,175,750.00	14.8%
2) Classified Salaries		2000-2999	977,237.00	107,524.00	1,084,761.00	939,569.00	123,676.00	1,063,245.00	-2.0%
3) Employee Benefits		3000-3999	1,552,561.00	429,558.00	1,982,119.00	1,653,094.00	496,799.00	2,149,893.00	8.5%
4) Books and Supplies		4000-4999	365,017.00	726,124.00	1,091,141.00	303,574.00	319,421.00	622,995.00	-42.9%
5) Services and Other Operating Expenditures		5000-5999	1,778,099.00	550,995.00	2,329,094.00	1,768,804.00	587,439.00	2,356,243.00	1.2%
6) Capital Outlay		6000-6999	330,847.00	1,203,799.00	1,534,646.00	240,590.00	419,220.00	659,810.00	-57.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	268,288.00	0.00	268,288.00	268,288.00	0.00	268,288.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(56,896.00)	56,896.00	0.00	(35,661.00)	35,661.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,654,423.00	3,402,375.00	11,056,798.00	7,923,643.00	2,372,581.00	10,296,224.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			471,767.00	(1,102,555.00)	(630,788.00)	475,944.00	(636,159.00)	(160,215.00)	-74.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,000.00	0.00	75,000.00	87,048.00	0.00	87,048.00	16.1%
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	(218,395.00)	218,395.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(293,395.00)	218,395.00	(75,000.00)	(87,048.00)	0.00	(87,048.00)	16.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			178,372.00	(884,160.00)	(705,788.00)	388,896.00	(636,159.00)	(247,263.00)	-65.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,813,735.00	1,758,791.00	4,572,526.00	2,992,107.00	874,631.00	3,866,738.00	-15.4%
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 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			2,813,735.00	1,758,791.00	4,572,526.00	2,992,107.00	874,631.00	3,866,738.00	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,813,735.00	1,758,791.00	4,572,526.00	2,992,107.00	874,631.00	3,866,738.00	-15.4%
2) Ending Balance, June 30 (E + F1e)			2,992,107.00	874,631.00	3,866,738.00	3,381,003.00	238,472.00	3,619,475.00	-6.4%
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	872,811.00	872,811.00	0.00	238,472.00	238,472.00	-72.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Necessary Small School Reserve	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
Necessary Small School Reserve	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
d) Assigned									
Other Assignments		9780	302,323.00	0.00	302,323.00	301,087.00	0.00	301,087.00	-0.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,391,475.00	0.00	1,391,475.00	1,297,759.00	0.00	1,297,759.00	-6.7%
Unassigned/Unappropriated Amount		9790	785,385.73	0.00	785,385.73	1,278,557.00	0.00	1,278,557.00	62.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,667,673.04	1,694,728.21	5,362,401.25				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
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	8,499.83	0.00	8,499.83				
4) Due from Grantor Government		9290	403,949.00	63,163.50	467,112.50				
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 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	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			4,093,545.14	1,759,711.71	5,853,256.85				
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	244,881.64	0.00	244,881.64				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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	0.00	0.00				
6) TOTAL, LIABILITIES			244,881.64	0.00	244,881.64				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,848,663.50	1,759,711.71	5,608,375.21				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,656,295.00	0.00	2,656,295.00	3,387,799.00	0.00	3,387,799.00	27.5%
Education Protection Account State Aid - Current Year		8012	702,141.00	0.00	702,141.00	824,470.00	0.00	824,470.00	17.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	18,421.00	0.00	18,421.00	18,421.00	0.00	18,421.00	0.0%
Timber Yield Tax		8022	14,951.00	0.00	14,951.00	14,951.00	0.00	14,951.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,360.00	0.00	2,360.00	2,360.00	0.00	2,360.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	3,345,160.00	0.00	3,345,160.00	3,345,160.00	0.00	3,345,160.00	0.0%
Unsecured Roll Taxes		8042	101,339.00	0.00	101,339.00	101,339.00	0.00	101,339.00	0.0%
Prior Years' Taxes		8043	3,238.00	0.00	3,238.00	3,238.00	0.00	3,238.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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
Education Revenue Augmentation Fund (ERAF)		8045	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	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%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,933,905.00	0.00	6,933,905.00	7,787,738.00	0.00	7,787,738.00	12.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,933,905.00	0.00	6,933,905.00	7,787,738.00	0.00	7,787,738.00	12.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	4,526.00	4,526.00	0.00	4,526.00	4,526.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	779,000.00	0.00	779,000.00	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		109,256.00	109,256.00		109,256.00	109,256.00	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		23,330.00	23,330.00		23,330.00	23,330.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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 Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		15,227.00	15,227.00		15,227.00	15,227.00	0.0%
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	33,899.00	33,899.00	0.00	31,971.00	31,971.00	-5.7%
TOTAL, FEDERAL REVENUE			779,000.00	190,559.00	969,559.00	200,000.00	188,631.00	388,631.00	-59.9%
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	12,409.00	12,409.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	17,844.00	0.00	17,844.00	17,844.00	0.00	17,844.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	73,214.00	30,978.00	104,192.00	71,778.00	30,978.00	102,756.00	-1.4%
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		129,914.00	129,914.00		129,914.00	129,914.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		236,142.00	236,142.00		236,142.00	236,142.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		63,510.00	63,510.00		63,510.00	63,510.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	400.00	1,138,552.00	1,138,952.00	400.00	883,937.00	884,337.00	-22.4%
TOTAL, OTHER STATE REVENUE			91,458.00	1,611,505.00	1,702,963.00	90,022.00	1,344,481.00	1,434,503.00	-15.8%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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	4,500.00	0.00	4,500.00	4,500.00	0.00	4,500.00	0.0%
Interest		8660	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	0.00	189,500.00	189,500.00	0.00	189,500.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	67,827.00	497,756.00	565,583.00	67,827.00	203,310.00	271,137.00	-52.1%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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			321,827.00	497,756.00	819,583.00	321,827.00	203,310.00	525,137.00	-35.9%
TOTAL, REVENUES			8,126,190.00	2,299,820.00	10,426,010.00	8,399,587.00	1,736,422.00	10,136,009.00	-2.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,878,762.00	319,832.00	2,198,594.00	2,143,695.00	382,412.00	2,526,107.00	14.9%
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	560,508.00	7,647.00	568,155.00	641,690.00	7,953.00	649,643.00	14.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,439,270.00	327,479.00	2,766,749.00	2,785,385.00	390,365.00	3,175,750.00	14.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	199,969.00	45,337.00	245,306.00	179,834.00	70,095.00	249,929.00	1.9%
Classified Support Salaries		2200	517,949.00	62,187.00	580,136.00	498,224.00	53,581.00	551,805.00	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	2,761.00	0.00	2,761.00	2,099.00	0.00	2,099.00	-24.0%
Clerical, Technical and Office Salaries		2400	256,558.00	0.00	256,558.00	259,412.00	0.00	259,412.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			977,237.00	107,524.00	1,084,761.00	939,569.00	123,676.00	1,063,245.00	-2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	465,369.00	309,059.00	774,428.00	528,216.00	321,073.00	849,289.00	9.7%
PERS		3201-3202	214,982.00	17,326.00	232,308.00	211,723.00	30,372.00	242,095.00	4.2%
OASDI/Medicare/Alternative		3301-3302	105,630.00	14,864.00	120,494.00	107,161.00	25,627.00	132,788.00	10.2%
Health and Welfare Benefits		3401-3402	639,884.00	74,391.00	714,275.00	670,691.00	102,951.00	773,642.00	8.3%
Unemployment Insurance		3501-3502	1,716.00	219.00	1,935.00	1,858.00	258.00	2,116.00	9.4%
Workers' Compensation		3601-3602	107,443.00	13,699.00	121,142.00	115,908.00	16,518.00	132,426.00	9.3%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	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	17,537.00	0.00	17,537.00	17,537.00	0.00	17,537.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,552,561.00	429,558.00	1,982,119.00	1,653,094.00	496,799.00	2,149,893.00	8.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	28,318.00	28,318.00	0.00	133,318.00	133,318.00	370.8%
Books and Other Reference Materials		4200	0.00	225,915.00	225,915.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	255,624.00	202,440.00	458,064.00	245,524.00	105,075.00	350,599.00	-23.5%
Noncapitalized Equipment		4400	109,393.00	269,451.00	378,844.00	58,050.00	81,028.00	139,078.00	-63.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			365,017.00	726,124.00	1,091,141.00	303,574.00	319,421.00	622,995.00	-42.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	57,865.00	57,865.00	0.00	32,865.00	32,865.00	-43.2%
Travel and Conferences		5200	8,024.00	52,929.00	60,953.00	8,024.00	102,496.00	110,520.00	81.3%
Dues and Memberships		5300	14,123.00	63.00	14,186.00	13,302.00	63.00	13,365.00	-5.8%
Insurance		5400 - 5499	178,500.00	0.00	178,500.00	178,500.00	0.00	178,500.00	0.0%
Operations and Housekeeping Services		5500	504,947.00	3,117.00	508,064.00	504,947.00	3,117.00	508,064.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,416.00	1,472.00	161,888.00	160,416.00	1,472.00	161,888.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	802,810.00	435,549.00	1,238,359.00	794,336.00	447,426.00	1,241,762.00	0.3%
Communications		5900	109,279.00	0.00	109,279.00	109,279.00	0.00	109,279.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,778,099.00	550,995.00	2,329,094.00	1,768,804.00	587,439.00	2,356,243.00	1.2%
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	37,757.00	453,885.00	491,642.00	0.00	208,757.00	208,757.00	-57.5%
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	293,090.00	749,914.00	1,043,004.00	240,590.00	210,463.00	451,053.00	-56.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	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 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CAPITAL OUTLAY			330,847.00	1,203,799.00	1,534,646.00	240,590.00	419,220.00	659,810.00	-57.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	163,838.00	0.00	163,838.00	163,838.00	0.00	163,838.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	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)			268,288.00	0.00	268,288.00	268,288.00	0.00	268,288.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(56,896.00)	56,896.00	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			(56,896.00)	56,896.00	0.00	(35,661.00)	35,661.00	0.00	0.0%
TOTAL, EXPENDITURES			7,654,423.00	3,402,375.00	11,056,798.00	7,923,643.00	2,372,581.00	10,296,224.00	-6.9%
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 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	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	75,000.00	0.00	75,000.00	87,048.00	0.00	87,048.00	16.1%
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			75,000.00	0.00	75,000.00	87,048.00	0.00	87,048.00	16.1%
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	(218,395.00)	218,395.00	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			(218,395.00)	218,395.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated 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)			(293,395.00)	218,395.00	(75,000.00)	(87,048.00)	0.00	(87,048.00)	16.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	6,933,905.00	0.00	6,933,905.00	7,787,738.00	0.00	7,787,738.00	12.3%
2) Federal Revenue		8100-8299	779,000.00	190,559.00	969,559.00	200,000.00	188,631.00	388,631.00	-59.9%
3) Other State Revenue		8300-8599	91,458.00	1,611,505.00	1,702,963.00	90,022.00	1,344,481.00	1,434,503.00	-15.8%
4) Other Local Revenue		8600-8799	321,827.00	497,756.00	819,583.00	321,827.00	203,310.00	525,137.00	-35.9%
5) TOTAL, REVENUES			8,126,190.00	2,299,820.00	10,426,010.00	8,399,587.00	1,736,422.00	10,136,009.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,266,303.00	2,539,203.00	5,805,506.00	3,475,694.00	1,834,412.00	5,310,106.00	-8.5%
2) Instruction - Related Services	2000-2999		848,941.00	83,353.00	932,294.00	942,713.00	106,443.00	1,049,156.00	12.5%
3) Pupil Services	3000-3999		549,654.00	203,200.00	752,854.00	568,782.00	160,782.00	729,564.00	-3.1%
4) Ancillary Services	4000-4999		138,527.00	1,175.00	139,702.00	124,640.00	1,775.00	126,415.00	-9.5%
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		1,204,229.00	112,442.00	1,316,671.00	1,173,533.00	51,295.00	1,224,828.00	-7.0%
8) Plant Services	8000-8999		1,377,981.00	463,002.00	1,840,983.00	1,369,493.00	217,874.00	1,587,367.00	-13.8%
9) Other Outgo	9000-9999	Except 7600-7699	268,288.00	0.00	268,288.00	268,288.00	0.00	268,288.00	0.0%
10) TOTAL, EXPENDITURES			7,654,423.00	3,402,375.00	11,056,798.00	7,923,643.00	2,372,581.00	10,296,224.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			471,767.00	(1,102,555.00)	(630,788.00)	475,944.00	(636,159.00)	(160,215.00)	-74.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,000.00	0.00	75,000.00	87,048.00	0.00	87,048.00	16.1%
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	(218,395.00)	218,395.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(293,395.00)	218,395.00	(75,000.00)	(87,048.00)	0.00	(87,048.00)	16.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			178,372.00	(884,160.00)	(705,788.00)	388,896.00	(636,159.00)	(247,263.00)	-65.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,813,735.00	1,758,791.00	4,572,526.00	2,992,107.00	874,631.00	3,866,738.00	-15.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	Restricted (E)	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)			2,813,735.00	1,758,791.00	4,572,526.00	2,992,107.00	874,631.00	3,866,738.00	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,813,735.00	1,758,791.00	4,572,526.00	2,992,107.00	874,631.00	3,866,738.00	-15.4%
2) Ending Balance, June 30 (E + F1e)			2,992,107.00	874,631.00	3,866,738.00	3,381,003.00	238,472.00	3,619,475.00	-6.4%
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	872,811.00	872,811.00	0.00	238,472.00	238,472.00	-72.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Necessary Small School Reserve	0000	9760	*500,000.00*		*500,000.00*			*0.00*	
Necessary Small School Reserve	0000	9760			*0.00*	*500,000.00*		*500,000.00*	
d) Assigned									
Other Assignments (by Resource/Object)		9780	302,323.00	0.00	302,323.00	301,087.00	0.00	301,087.00	-0.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,391,475.00	0.00	1,391,475.00	1,297,759.00	0.00	1,297,759.00	-6.7%
Unassigned/Unappropriated Amount		9790	785,385.73	0.00	785,385.73	1,278,557.00	0.00	1,278,557.00	62.8%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	56,055.00	13,392.00
6019	Student Support and Professional Development Discretionary Block Grant	83,489.00	11,699.00
6300	Lottery: Instructional Materials	37,404.00	24,264.00
6383	Golden State Pathways Program	0.00	61,485.00
6546	Mental Health-Related Services	22,893.00	0.00
6547	Special Education Early Intervention Preschool Grant	107,982.00	127,632.00
7339	Dual Enrollment Opportunities	158,408.00	0.00
7810	Other Restricted State	389,872.00	0.00
9010	Other Restricted Local	16,708.00	0.00
Total, Restricted Balance		872,811.00	238,472.00

Description	Resource Codes	Object Codes	2025-26 Estimated 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN 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	120,056.00	New
b) Audit Adjustments		9793	120,056.00	120,056.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,056.00	240,112.00	100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,056.00	240,112.00	100.0%
2) Ending Balance, June 30 (E + F1e)			120,056.00	240,112.00	100.0%
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	120,056.00	240,112.00	100.0%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated 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	120,056.00		
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	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			120,056.00		
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	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					
(G10 + H2) - (I6 + J2)			120,056.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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 Estimated 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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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 Estimated 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 Estimated 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN 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	120,056.00	New
b) Audit Adjustments		9793	120,056.00	120,056.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,056.00	240,112.00	100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,056.00	240,112.00	100.0%
2) Ending Balance, June 30 (E + F1e)			120,056.00	240,112.00	100.0%
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	120,056.00	240,112.00	100.0%
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 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	120,056.00	240,112.00
Total, Restricted Balance		120,056.00	240,112.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,300.00	118,300.00	0.0%
3) Other State Revenue		8300-8599	144,400.00	144,400.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			262,850.00	262,850.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,065.00	120,210.00	1.0%
3) Employee Benefits		3000-3999	57,959.00	75,888.00	30.9%
4) Books and Supplies		4000-4999	142,527.00	142,527.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,307.00	9,307.00	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			328,858.00	347,932.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(66,008.00)	(85,082.00)	28.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,000.00	87,048.00	16.1%
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			75,000.00	87,048.00	16.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,992.00	1,966.00	-78.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1,966.00)	7,026.00	-457.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,966.00)	7,026.00	-457.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,966.00)	7,026.00	-457.4%
2) Ending Balance, June 30 (E + F1e)			7,026.00	8,992.00	28.0%
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	8,992.00	10,958.00	21.9%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,966.00)	(1,966.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,462.87		
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 Estimated 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			20,462.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			20,462.87		
FEDERAL REVENUE					
Child Nutrition Programs		8220	100,800.00	100,800.00	0.0%
Donated Food Commodities		8221	17,500.00	17,500.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			118,300.00	118,300.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	144,400.00	144,400.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			144,400.00	144,400.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	150.00	150.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	0.0%
TOTAL, REVENUES			262,850.00	262,850.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	119,065.00	120,210.00	1.0%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			119,065.00	120,210.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,035.00	29,304.00	0.9%
OASDI/Medicare/Alternative		3301-3302	7,851.00	7,961.00	1.4%
Health and Welfare Benefits		3401-3402	17,537.00	35,074.00	100.0%
Unemployment Insurance		3501-3502	59.00	60.00	1.7%
Workers' Compensation		3601-3602	3,477.00	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			57,959.00	75,888.00	30.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,236.00	15,236.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	125,291.00	125,291.00	0.0%
TOTAL, BOOKS AND SUPPLIES			142,527.00	142,527.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,014.00	1,014.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,312.00	7,312.00	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	981.00	981.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,307.00	9,307.00	0.0%
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			328,858.00	347,932.00	5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	75,000.00	87,048.00	16.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			75,000.00	87,048.00	16.1%
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 Estimated 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)			75,000.00	87,048.00	16.1%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,300.00	118,300.00	0.0%
3) Other State Revenue		8300-8599	144,400.00	144,400.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			262,850.00	262,850.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		328,858.00	347,932.00	5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			328,858.00	347,932.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(66,008.00)	(85,082.00)	28.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	75,000.00	87,048.00	16.1%
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			75,000.00	87,048.00	16.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,992.00	1,966.00	-78.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1,966.00)	7,026.00	-457.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,966.00)	7,026.00	-457.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,966.00)	7,026.00	-457.4%
2) Ending Balance, June 30 (E + F1e)			7,026.00	8,992.00	28.0%
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	8,992.00	10,958.00	21.9%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,966.00)	(1,966.00)	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,992.00	10,958.00
Total, Restricted Balance		8,992.00	10,958.00

Description	Resource Codes	Object Codes	2025-26 Estimated 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	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,015.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	109,376.00	0.00	-100.0%
6) Capital Outlay		6000-6999	843,440.00	750,000.00	-11.1%
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			955,831.00	750,000.00	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(945,831.00)	(740,000.00)	-21.8%
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)			(945,831.00)	(740,000.00)	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,983,099.00	2,037,268.00	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,983,099.00	2,037,268.00	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,983,099.00	2,037,268.00	-31.7%
2) Ending Balance, June 30 (E + F1e)			2,037,268.00	1,297,268.00	-36.3%
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	1,919,358.00	1,169,358.00	-39.1%
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	117,910.00	127,910.00	8.5%
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	2,497,124.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated 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			2,497,124.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,497,124.37		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated 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	1,015.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,015.00	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	109,376.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,376.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	50,660.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	792,780.00	750,000.00	-5.4%
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			843,440.00	750,000.00	-11.1%
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			955,831.00	750,000.00	-21.5%
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 Estimated 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 Estimated 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	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		955,831.00	750,000.00	-21.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			955,831.00	750,000.00	-21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(945,831.00)	(740,000.00)	-21.8%
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)			(945,831.00)	(740,000.00)	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,983,099.00	2,037,268.00	-31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,983,099.00	2,037,268.00	-31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,983,099.00	2,037,268.00	-31.7%
2) Ending Balance, June 30 (E + F1e)			2,037,268.00	1,297,268.00	-36.3%
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	1,919,358.00	1,169,358.00	-39.1%
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	117,910.00	127,910.00	8.5%
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 Estimated Actuals	2026-27 Budget
5650	FEMA Public Assistance Funds	0.00	51,009.00
9010	Other Restricted Local	1,919,358.00	1,118,349.00
Total, Restricted Balance		1,919,358.00	1,169,358.00

Description	Resource Codes	Object Codes	2025-26 Estimated 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	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	35,000.00	35,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			35,000.00	35,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,376,516.00	1,376,516.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,516.00	1,376,516.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,376,516.00	1,376,516.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,376,516.00	1,376,516.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,376,516.00	1,376,516.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	113,825.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,303,582.62		
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 Estimated 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			1,417,408.37		
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	6,000.00		
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			6,000.00		
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 (G11 + H2) - (I7 + J2)			1,411,408.37		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	10,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	0.0%
TOTAL, REVENUES			35,000.00	35,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated 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	35,000.00	35,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,000.00	35,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			35,000.00	35,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated 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 Estimated 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	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		35,000.00	35,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			35,000.00	35,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,376,516.00	1,376,516.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,516.00	1,376,516.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,376,516.00	1,376,516.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,376,516.00	1,376,516.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,376,516.00	1,376,516.00	0.0%

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

Description	2025-26 Estimated 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)	374.88	374.88	374.88	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)	374.88	374.88	374.88	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	16.41	16.41	16.41	16.41	16.41
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	17.25	17.25	17.25	17.25	17.25	17.25
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	392.13	392.13	392.13	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)						

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	2,766,749.00	301	2,445.00	303	2,764,304.00	305	0.00		307	2,764,304.00	309
2000 - Classified Salaries	1,084,761.00	311	63,167.00	313	1,021,594.00	315	0.00		317	1,021,594.00	319
3000 - Employee Benefits	1,982,119.00	321	38,795.00	323	1,943,324.00	325	0.00		327	1,943,324.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,091,141.00	331	37,143.00	333	1,053,998.00	335	153,752.00		337	900,246.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,329,094.00	341	3,777.00	343	2,325,317.00	345	295,238.00		347	2,030,079.00	349
				TOTAL	9,108,537.00	365			TOTAL	8,659,547.00	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	2,174,899.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	245,306.00	380
3. STRS.	3101 & 3102	604,771.00	382
4. PERS.	3201 & 3202	48,713.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	50,295.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	442,307.00	385
7. Unemployment Insurance.	3501 & 3502	1,216.00	390
8. Workers' Compensation Insurance.	3601 & 3602	75,867.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	17,537.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3,660,911.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		3,101.00	
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)*.			396
14. TOTAL SALARIES AND BENEFITS.		3,657,810.00	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.		42.24%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter '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)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	42.24%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	12.76%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	8,659,547.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,104,958.20	

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

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	3,175,750.00	301	0.00	303	3,175,750.00	305	0.00		307	3,175,750.00	309
2000 - Classified Salaries	1,063,245.00	311	65,483.00	313	997,762.00	315	0.00		317	997,762.00	319
3000 - Employee Benefits	2,149,893.00	321	40,012.00	323	2,109,881.00	325	0.00		327	2,109,881.00	329
4000 - Books, Supplies Equip Replace. (6500)	622,995.00	331	0.00	333	622,995.00	335	147,457.00		337	475,538.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,356,243.00	341	865.00	343	2,355,378.00	345	296,638.00		347	2,058,740.00	349
				TOTAL	9,261,766.00	365			TOTAL	8,817,671.00	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	2,497,856.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	249,929.00	380
3. STRS.	3101 & 3102	663,639.00	382
4. PERS.	3201 & 3202	46,221.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	63,775.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	460,514.00	385
7. Unemployment Insurance.	3501 & 3502	1,374.00	390
8. Workers' Compensation Insurance.	3601 & 3602	85,985.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	17,537.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	4,086,830.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
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)*		396
14. TOTAL SALARIES AND BENEFITS	4,086,830.00	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	46.35%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter '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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	46.35%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.65%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	8,817,671.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	762,728.54

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	160,196.00	4,165,500.00			4,165,500.00	
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			146,384.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	4,532,909.95	49,222.05	4,582,132.00	0.00	0.00	4,582,132.00	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 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,131,798.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	190,559.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,534,646.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	75,000.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	104,472.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,714,618.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	66,008.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				9,292,629.00

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)	392.13
B. Expenditures per ADA (Line I.E divided by Line II.A)	23,697.83

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	20,962.34
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	20,962.34
B. Required effort (Line A.2 times 90%)	7,119,879.69	18,866.11
C. Current year expenditures (Line I.E and Line II.B)	9,292,629.00	23,697.83
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

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) — 63,072.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 5,770,557.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 1.09%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 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) — 534,511.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) — 274,348.00

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)	14,681.66
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)	26.16
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)	823,566.82
9. Carry-Forward Adjustment (Part IV, Line F)	72,157.90
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	895,724.72
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,916,592.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	932,294.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	540,899.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	139,702.00
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)	379,208.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	103,604.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,332,259.34
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)	2,373.84
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)	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)	203,567.00
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)	8,575,999.18
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)	9.60%
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)	10.44%

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)	823,566.82
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	72,157.90
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 (15.51%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	72,157.90
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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)	72,157.90

Approved indirect cost rate: 5.62%

Highest rate used in any program: 15.51%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	109,816.00	4,859.00	4.42%
01	3010	103,443.00	5,813.00	5.62%
01	3327	0.00	240.00	N/A
01	4035	22,089.00	1,241.00	5.62%
01	4127	14,623.00	604.00	4.13%
01	6053	62,014.00	3,485.00	5.62%
01	6266	46,495.00	1,397.00	3.00%
01	6383	225,915.00	12,882.00	5.70%
01	6546	25,000.00	1,330.00	5.32%
01	6762	80,267.00	6,681.00	8.32%
01	7339	84,553.00	13,111.00	15.51%
01	7413	4,411.00	524.00	11.88%
01	7435	240,480.00	1,064.00	0.44%
01	7810	319,144.00	91.00	0.03%
01	9010	221,602.00	3,574.00	1.61%

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	1,436.00		49,144.00	50,580.00
2. State Lottery Revenue	8560	73,214.00		30,978.00	104,192.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		74,650.00	0.00	80,122.00	154,772.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	48,144.00		42,118.00	90,262.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	25,070.00			25,070.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			600.00	600.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		73,214.00	0.00	42,718.00	115,932.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,436.00	0.00	37,404.00	38,840.00

D. COMMENTS:

Amounts recorded are for online instructional materials licensing and tests.

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

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

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
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	75,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					75,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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	75,000.00	75,000.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	87,048.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					87,048.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	87,048.00	87,048.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	375
District's ADA Standard Percentage Level:	**2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	351	392		
Charter School				
Total ADA	**351**	**392**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	379	378		
Charter School				
Total ADA	**379**	**378**	**0.1%**	**Met**
First Prior Year (2025-26)				
District Regular	378	375		
Charter School		0		
Total ADA	**378**	**375**	**0.8%**	**Met**
Budget Year (2026-27)				
District Regular	375			
Charter School	0			
Total ADA	**375**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation: (required if NOT met)	

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)	

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 375

District's Enrollment Standard Percentage Level: 2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

	Enrollment			
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	401	403		
Charter School				
Total Enrollment	**401**	**403**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	390	414		
Charter School				
Total Enrollment	**390**	**414**	**N/A**	**Met**
First Prior Year (2025-26)				
District Regular	401	401		
Charter School				
Total Enrollment	**401**	**401**	**0.0%**	**Met**
Budget Year (2026-27)				
District Regular	401			
Charter School				
Total Enrollment	**401**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	356	403	
Charter School		0	
Total ADA/Enrollment	**356**	**403**	**88.4%**
Second Prior Year (2024-25)			
District Regular	378	414	
Charter School	0		
Total ADA/Enrollment	**378**	**414**	**91.4%**
First Prior Year (2025-26)			
District Regular	375	401	
Charter School			
Total ADA/Enrollment	**375**	**401**	**93.5%**
		Historical Average Ratio:	91.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**91.6%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	375	401		
Charter School	0			
Total ADA/Enrollment	**375**	**401**	**93.5%**	**Not Met**
1st Subsequent Year (2027-28)				
District Regular	378	400		
Charter School				
Total ADA/Enrollment	**378**	**400**	**94.5%**	**Not Met**
2nd Subsequent Year (2028-29)				
District Regular	378	400		
Charter School				
Total ADA/Enrollment	**378**	**400**	**94.5%**	**Not Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district continues to make improvements to chronic absenteeism compared to the previous year. The efforts will continue for next year.

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	392.13	392.13	395.22	395.22
b.	Prior Year ADA (Funded)		392.13	392.13	395.22
c.	Difference (Step 1a minus Step 1b)		0.00	3.09	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	.79%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		7,787,738.00	8,024,961.00	8,034,116.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		335,651.51	264,823.71	248,254.18
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			4.31%	4.09%	3.09%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,575,469.00	3,575,469.00	3,575,469.00	3,575,469.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**3.31% to 5.31%**	**2.30% to 4.30%**	**2.09% to 4.09%**

4B. Calculating the District's Projected Change in LCFF Revenue

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,933,905.00	7,787,738.00	8,024,961.00	8,034,116.00
District's Projected Change in LCFF Revenue:		12.31%	3.05%	.11%
Necessary Small School Standard		**3.31% to 5.31%**	**2.30% to 4.30%**	**2.09% to 4.09%**
Status:		Not Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Increase for 2026-27 due to the state increase for the necessary small school funding formula.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	4,793,961.65	6,748,766.87	71.0%
Second Prior Year (2024-25)	4,871,439.27	6,953,080.12	70.1%
First Prior Year (2025-26)	4,969,068.00	7,654,423.00	64.9%
		Historical Average Ratio:	68.7%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**64.7% to 72.7%**	**64.7% to 72.7%**	**64.7% to 72.7%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	5,378,048.00	7,923,643.00	67.9%	Met
1st Subsequent Year (2027-28)	5,459,961.00	7,828,502.00	69.7%	Met
2nd Subsequent Year (2028-29)	5,543,035.00	7,933,962.00	69.9%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies,

and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.31%	4.09%	3.09%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-5.69% to 14.31%**	**-5.91% to 14.09%**	**-6.91% to 13.09%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.69% to 9.31%	-0.91% to 9.09%	-1.91% to 8.09%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	969,559.00		
Budget Year (2026-27)	388,631.00	(59.92%)	Yes
1st Subsequent Year (2027-28)	388,631.00	0.00%	No
2nd Subsequent Year (2028-29)	388,631.00	0.00%	No

Explanation: (required if Yes)

Forest Reserve funds for multiple years were received in the 2025-26 fiscal year.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	1,702,963.00		
Budget Year (2026-27)	1,434,503.00	(15.76%)	Yes
1st Subsequent Year (2027-28)	1,084,503.00	(24.40%)	Yes
2nd Subsequent Year (2028-29)	890,022.00	(17.93%)	Yes

Explanation: (required if Yes)

Decreases in multi-year grants and one-time discretionary funds.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	819,583.00		
Budget Year (2026-27)	525,137.00	(35.93%)	Yes
1st Subsequent Year (2027-28)	351,827.00	(33.00%)	Yes
2nd Subsequent Year (2028-29)	351,827.00	0.00%	No

Explanation: (required if Yes)

Decreases in multi-year grants.

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

First Prior Year (2025-26)	1,091,141.00		
Budget Year (2026-27)	622,995.00	(42.90%)	Yes
1st Subsequent Year (2027-28)	400,000.00	(35.79%)	Yes
2nd Subsequent Year (2028-29)	350,000.00	(12.50%)	Yes

Explanation:
(required if Yes)

Decreases in spending due to the the above revenue reductions.

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

First Prior Year (2025-26)	2,329,094.00		
Budget Year (2026-27)	2,356,243.00	1.17%	No
1st Subsequent Year (2027-28)	1,940,914.00	(17.63%)	Yes
2nd Subsequent Year (2028-29)	1,888,300.00	(2.71%)	Yes

Explanation:
(required if Yes)

Decreases in spending due to the above revenue reductions.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2025-26)	3,492,105.00		
Budget Year (2026-27)	2,348,271.00	(32.75%)	Not Met
1st Subsequent Year (2027-28)	1,824,961.00	(22.28%)	Not Met
2nd Subsequent Year (2028-29)	1,630,480.00	(10.66%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2025-26)	3,420,235.00		
Budget Year (2026-27)	2,979,238.00	(12.89%)	Not Met
1st Subsequent Year (2027-28)	2,340,914.00	(21.43%)	Not Met
2nd Subsequent Year (2028-29)	2,238,300.00	(4.38%)	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

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

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)	Forest Reserve funds for multiple years were received in the 2025-26 fiscal year.
Explanation: Other State Revenue (linked from 6B if NOT met)	Decreases in multi-year grants and one-time discretionary funds.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Decreases in multi-year grants.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6B if NOT met)	Decreases in spending due to the the above revenue reductions.
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Decreases in spending due to the above revenue reductions.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? **Yes**

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) **0.00**

2. Ongoing and Major Maintenance/Restricted Maintenance Account

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	10,136,760.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	10,136,760.00	304,102.80	0.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
X	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

Explanation:
(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,130,000.00	1,061,483.00	1,391,475.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,591,273.58	1,123,704.41	785,385.73
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	3,721,273.58	2,185,187.41	2,176,860.73
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,044,917.07	10,491,864.11	11,131,798.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	9,044,917.07	10,491,864.11	11,131,798.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	41.1%	20.8%	19.6%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**13.7%**	**6.9%**	**6.5%**

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

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	1,128,932.41	7,057,624.38	N/A	Met
Second Prior Year (2024-25)	(1,438,447.09)	9,009,323.54	16.0%	Not Met
First Prior Year (2025-26)	178,372.00	7,729,423.00	N/A	Met
Budget Year (2026-27) (Information only)	388,896.00	8,010,691.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)	2024-25 included a board approved transfer of $2,000,000 to fund 40 for facilities needs.

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 250,000
0.3%	250,001	and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 392

District's Fund Balance Standard Percentage Level: 1.3%

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	4,511,773.00	3,123,248.12	30.8%	Not Met
Second Prior Year (2024-25)	2,722,755.00	4,252,180.53	N/A	Met
First Prior Year (2025-26)	2,119,938.00	2,813,735.00	N/A	Met
Budget Year (2026-27) (Information only)	2,992,107.00			

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

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

The district was without a CBO for a majority of the 2023-24 school year.

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

9B-1: Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	4,527,808.32	Met

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

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

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

Explanation: (required if NOT met)	

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or $90,000 (greater of)	0	to 300
4% or $90,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	375	378	378
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,383,272.00	9,239,453.00	9,226,530.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,383,272.00	9,239,453.00	9,226,530.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	415,330.88	369,578.12	369,061.20
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**415,330.88**	**369,578.12**	**369,061.20**

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,297,759.00	1,154,932.00	1,153,316.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,278,557.00	2,299,379.00	2,782,998.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,576,316.00	3,454,311.00	3,936,314.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.81%	37.39%	42.66%
	District's Reserve Standard **(Section 10B, Line 7):**	**415,330.88**	**369,578.12**	**369,061.20**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

The district receives Forest Reserve revenues.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

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

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(218,395.00)			
Budget Year (2026-27)	0.00	(218,395.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	(150,000.00)	150,000.00	New	Not Met
2nd Subsequent Year (2028-29)	(150,000.00)	0.00	0.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	75,000.00			
Budget Year (2026-27)	87,048.00	12,048.00	16.1%	Met
1st Subsequent Year (2027-28)	85,000.00	(2,048.00)	(2.4%)	Met
2nd Subsequent Year (2028-29)	80,000.00	(5,000.00)	(5.9%)	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District has changed the budgeting method related to State one-time funds, resulting in a decrease to contributions.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	ongoing	based upon assignment		146,384
Other Long-term Commitments (do not include OPEB):				
TOTAL:				146,384

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	146,384	146,384	146,384	146,384
Other Long-term Commitments (continued):				
Total Annual Payments:	146,384	146,384	146,384	146,384
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employees with a minimum of 25 years of experience 5 years with the District, who have reached the age of 55, may participate. The plan is closed to new entrants and the current number of inactive and active employees is 7.

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go

	Self-Insurance Fund	Governmental Fund
b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	0	0

4. OPEB Liabilities

a. Total OPEB liability	270,248.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	270,248.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2024

5. OPEB Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	27,975.00	27,975.00	27,975.00
d. Number of retirees receiving OPEB benefits	7.00	6.00	6.00

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

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

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4) No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	27.90	30.98	30.98	30.98

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **No**

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2026-27 negotiations have not been settled. Prior year is closed.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
6.	Cost of a one percent increase in salary and statutory benefits	18,066		
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	513,323	513,323	513,323
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

	Budget Year	1st Subsequent Year	2nd Subsequent Year
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	27.00	27.94	27.94	27.94

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	295,593	295,593	295,593
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	3.00	3.00	3.00	3.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 23, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

2026-27 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Sierra County Office of Education	Sean Snider Superintendent	ssnider@spjusd.org 530-993-1660

Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home

- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA's Teacher Assignment Monitoring and Outcome data available at https://www.cde.ca.gov/ds/ad/tamo.asp.

- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and

- The number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at https://www.cde.ca.gov/ds/ad/tamo.asp.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2023-2024	28.1	37.6	11.7	1.8	10.7	5%	0%	3.4

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	2

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)
In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. **Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.**

   Rating Scale (lowest to highest):
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards				4	
History-Social Science				4	

2. **Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.**

   Rating Scale (lowest to highest):
   - 1 - Exploration and Research Phase
   - 2 - Beginning Development
   - 3 - Initial Implementation
   - 4 - Full Implementation
   - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards					5
History-Social Science					5

3. **Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

   Rating Scale (lowest to highest):
   - 1 - Exploration and Research Phase
   - 2 - Beginning Development
   - 3 - Initial Implementation
   - 4 - Full Implementation
   - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)		2			
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

Other Adopted Academic Standards

4. **Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.**

   Rating Scale (lowest to highest):
   - 1 - Exploration and Research Phase
   - 2 - Beginning Development
   - 3 - Initial Implementation
   - 4 - Full Implementation
   - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education				4		
Health Education Content Standards			3			
Physical Education Model Content Standards				4		
Visual and Performing Arts					5	
World Language				4		

Support for Teachers and Administrators

5. **Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).**

   Rating Scale (lowest to highest):
   - 1 - Exploration and Research Phase
   - 2 - Beginning Development
   - 3 - Initial Implementation
   - 4 - Full Implementation
   - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					5
Identifying the professional learning needs of individual teachers				4	
Providing support for teachers on the standards they have not yet mastered			3		

Optional Narrative (Limited to 1,500 characters)

6. **Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.**

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: [1]

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):

   1 – Exploration and Research
   2 – Beginning Development
   3 – Initial Implementation
   4 – Full Implementation
   5 – Full Implementation and Sustainability

4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.

5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	5
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	5

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

We place a strong emphasis on building positive partnerships with families, as outlined in LCAP Goal #3: "All families and the larger school community will have increased levels of engagement with our schools, and families will feel welcomed to be an active participant in their child's education."

All elementary teachers, as well as some junior high and high school teachers, hold parent-teacher conferences for every student to discuss strengths and areas for growth. In addition, our schools regularly conduct Student Study Team (SST), 504, and IEP meetings that involve teachers, administrators, families, and students- all centered around improving student outcomes. At Loyalton High School, staff meet individually with each student and their family to review the student's personalized 4-year plan for graduation and postsecondary goals.

During the 2024-2025 school year, the school district created a Loyalton Middle School Advisory Committee to investigate, inform, and collaborate the re-opening of the Loyalton Middle School. This committee included several parents, board members, and other members of the school community and met once a month to ensure that the opening of the school went smoothly. This committee continues to meet as the need arises and through the dedicated efforts of this advisory team, the school opened this year.

We maintain active school site councils, booster clubs, parent clubs, and welcome numerous parent volunteers who support our schools in meaningful ways. We've also strengthened communication through the use of electronic

school message boards, which help keep families informed of upcoming events and key announcements. This year, we changed our communication system to Parent Square which allows parents to be fully informed of school events, informational sessions, deadlines, and college and career opportunities. All communications are translated into

Spanish for our Spanish-speaking parents and guardians. The WASC mid-cycle and yearly updates have been instrumental in creating opportunities for family input and involvement. In addition to having students and families investigate areas for self-study, they are also involved in planning WASC events, meetings, and connecting with the visitation teams when they come to our schools.

During the 2025-2026 school year, we have hired one full time and one part time college & career counselor. These counselors have built strong relationships with students and parents in all grades 9-12 at both Loyalton High School and Downieville Junior/Senior High School. These college and career counselors met with every rising junior and their parents/guardians during the spring to ensure their 4-year plan and courses are aligned with their college and career goals.

In 2025-2026, SPJUSD hired a CAL-Math, Science, Computer Science Coordinator who put on three different MSCS Family Nights. These nights saw high participation by students and their families (between 65%-70% of total student populations at each site).

In addition to traditional engagement efforts, we have broadened opportunities for family and community input through a variety of advisory and community forums. These include CTE advisory committee meetings, an ethnic studies curriculum advisory committee, and town hall meetings on important school topics such as the reopening of the middle school and improvements to the girls' softball field. Finally, due to the small population of our local communities, parents are very often coaches, volunteers, aides, teachers, and administrators at our schools.

Together, these actions reflect our ongoing commitment to fostering strong, inclusive relationships between school staff and families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

Our focus areas for the 2026-2027 school year include continuing to improve our school and district websites, specifically at our newly-reopened Loyalton Middle School, as well as improving communication to ensure all families are aware of school activities and events. At Downieville School, we will improve weekly communications in both English and Spanish.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

To improve engagement of underrepresented families, we are committed to strengthening personal outreach and increasing inclusive communication. We filled the bilingual aide and liaison position for the district during the 2025-2026 school year and utilize her to make personal contact with Spanish-speaking families and ensure they feel connected to their child's school and informed about their education. This year, with the support of our Director of Student Improvement, our district bilingual aide and liaison started an English Language Advisory Committee (ELAC) at Downieville School. During our ELAC meetings, parents provide input and suggestions to ensure students are successful. Additionally, Downieville School had it's mid-cycle WASC review in 2025-2026 and sent our bilingual parent surveys around climate and culture at the school.

Looking ahead, we will re-administer the EL Parent Survey and site-specific climate surveys to gather input and identify areas for continued growth. We will continue to increase bilingual communication and prioritize more one-on-one meetings with families, particularly those from underrepresented groups. We will also send out information in Spanish and continue ensuring that all site-specific emails and all-calls are translated into Spanish. Our Foster and Homeless Liaison will also continue to reach out personally to families under her purview, ensuring they are aware of and connected to school and community supports. In partnership with the School Attendance Review Board (SARB) team, we will continue to connect families with available resources to reduce barriers and strengthen their involvement in their child's education.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.	2
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.	3
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	5
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	5

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

We have many strengths in the area of building partnerships with families to support student outcomes. Our communication systems ensure consistent and transparent information flow between the school and families. These include weekly all-calls, a text and email communication system, weekly menus, newsletters, updated school and district websites, Facebook, and parent-teacher conferences. Parents play a crucial role in the education of SPJUSD's school children and are active in our school communities. They partner as coaches, site council members, volunteers (sports drivers, classroom, chaperones, etc), aides, teachers, administrators, and presenters for various fairs (Back-to-School Fairs, College & Career Fairs, Mock Job Interviews, judges for senior project presentations).

We have also implemented a variety of family engagement initiatives, such as Back to School Night, Open House, Senior Variety Show, and a Math, Science Computer Science Family Night at each school site, which are designed to involve parents in the educational process and empower them with tools to support their children's learning at home. The hiring of a CA-MSCS Coordinator this year has brought added value in terms of parent and community partnerships in the area of math, science, and computer science. The coordinator has forged relationships with key community stakeholders, including parents, who are experts in the fields of math, science, and computer science to lead workshops, fairs, and field trips to enhance student learning. SPJUSD actively involves families in decision-making through committees and councils, promoting a sense of ownership and collaboration in school improvement efforts.

In 2025–2026, we shared new, easy-to-read parent CAASPP Score Reports, as well as score reports generated from our Amplify DIBELS assessment system, helping families better understand their child's literacy progress and how they can support learning at home. Our intervention teacher assesses students in reading and math using

DIBELS and STAR Reading and Math four times per year and parent-student conferences, SSTs, and IEP meeting involve sharing achievement data with parents and guardians.

We also created an part-time attendance clerk position to strengthen home-school partnerships around student attendance. This staff member makes personal contact with families when students are absent to identify challenges, offer support, and reinforce the importance of consistent attendance as a key component of academic success.

Additionally, we offer a range of supports such as counseling services, academic interventions, and community partnerships to address diverse family needs, creating a collaborative and inclusive environment. Collectively, these efforts help build strong school-family partnerships that directly enhance student learning and success. Our TOSA position supporting college & career readiness, college and career counseling district-wide, along with our part time counselor communicate frequently with student and parents to ensure progress towards meeting post-secondary goals are shared and the supports are in place where needed. High school and middle school students take a wide variety of online courses, from core courses, credit recovery, and dual enrollment; and we communicate progress in these courses every week with parents and students, meet with students and parents if students fall behind, and provide support for all of our students to be successful.

This year we have increased the number of students taking dual enrollment courses at Feather River College, Sierra College, and Sierra County School for Adults. Our College & Career TOSA, who also coordinates online learning district-wide ensures all students, grades 9-12 have access to these courses and communicates with parents and guardians about the benefits of taking dual enrollment courses while in high school. There is strong communication and support for students wishing to take a community college course or enroll in the Adult Education's EMT and Culinary Arts CTE courses and if a student desires to take one of these courses, we ensure that there are no barriers to access. Additionally, we partner with Feather River College to promote a college-going culture through Freshmen Navigation Days in the spring and a college and careers fair in the fall for all students, grades 9-12 at both Downieville Junior/Senior High School and Loyalton High School.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

One of our key focus areas for improvement in building partnerships for student outcomes is increasing the number of opportunities for families to engage with their child's learning. In particular, we want to create more opportunities in the form of family events, middle school college & career workshops, and student conferences at Loyalton Middle School.

For the 2026-2027 school year, we are expanding our MSCS Family Nights and community connections to have events in the fall and the spring. Additionally, we are strengthening our partnerships with regional community colleges and broadening our course offerings for all of our students district-wide. The college & career counselors will actively promote dual enrollment with students in Downieville and continue the work at Loyalton High School. After a slight gap in our partnership with Feather River College's TRIO Program that includes their counselors coming to our school sites to offer workshops and FAFSA support, we are reconnecting with this aspect of our partnership to have more events, field trips, and in-school workshops with their program.

By expanding these offerings, we hope to strengthen our partnerships with families and outside educational partners to better support student achievement across subject areas.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

To improve engagement of underrepresented families, we will continue to prioritize personalized outreach and inclusive communication strategies. Our English Learner Aide and Liaison will build on the 2025-2026 program to increase her role to support communication with Spanish-speaking families as needed. This personal outreach and relationship-building remain key strategies for ensuring families feel informed, welcomed, and connected to their child's education.

We will re-administer the EL Parent Survey, along with school-specific climate surveys, to gather feedback and identify areas for continued improvement. We will also increase communication in both Spanish and English and expand opportunities for one-on-one meetings with families to strengthen relationships and promote student success. We are dedicated to reaching our EL community and ensuring they feel included, valued, and that their input matters.

In addition, our Foster and Homeless Liaison will continue to reach out personally to the families she supports, ensuring they are aware of and connected to school and community resources. We will also work with our School Attendance Review Board (SARB) team to provide families with needed support and to remove barriers that may be preventing full engagement in the educational process. Additionally, through our increased communication to families around student achievement, families will be informed in a timely manner so as to better partner with the schools where learning and academic growth are concerned.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	5
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	5
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	5
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	5

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

We have many strengths when it comes to seeking input for decision-making. We have active School Site Councils, advisory boards, booster clubs, and parent groups where families are engaged and regularly contribute to decisions that impact their child's school. We conduct surveys and host LCAP community input sessions to gather feedback on key priorities. In addition, we maintain open and transparent communication channels, providing families with timely updates and multiple opportunities to share input during public meetings.

We have expanded our engagement efforts in several meaningful ways. We held town hall meetings to solicit parent and community feedback on the reopening of the middle school. The Middle School Advisory Committee convened in the spring of 2025 and has continued to function to provide input and expertise surrounding a variety of issues as we opened and maintained the school. The superintendent has an open-door policy around parents and students who want to provide input around ways to improve the middle school.

Downieville School has an active ELAC committee this year and has held meetings and hosted dinners to provide a space for parents to communicate input around how to improve learning and school experience for our EL students. As this was a mid-cycle review for Downieville School's WASC Self-Study, parents and community members were highly involved in providing input for the mid-cycle report and were present for interviews from the WASC Visiting Team. The input from the Full Self-Study informed many of the positive changes Downieville School made over the last three years in the areas of communication, student achievement, and climate and culture.

These efforts demonstrate our commitment to inclusive and responsive decision-making that values the voices of our educational partners at every level.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

While we have strong systems in place for gathering input, we recognize the need to broaden participation and increase the number of families engaged in our decision-making processes. Based on feedback and participation data, our focus area for improvement is expanding outreach to engage more parents and guardians. This includes exploring flexible meeting times, virtual participation options, and more personalized communication strategies. We also want to provide information about how input is used, so families see the impact of their involvement. We also plan on improving our website communication system at Loyalton Middle School and Downieville School.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We will continue to emphasize personal outreach as a key strategy for engaging families. As with all small school communities, one-on-one contact is often the most effective way to seek input. With the addition of our EL liaison, this contact is more consistent and the district will ensure that the information she collects from EL families and students is communicated to leadership in order that the feedback is authentic and used in decision-making. Families have expressed appreciation that our all-calls, surveys, emails, and text messages through Parent Square now go home in both Spanish and English, and that materials sent home in hard copy are also provided in Spanish when needed.

We will continue administering the EL Parent Survey and each school's climate survey to gather input. Our Foster and Homeless Liaison will also continue personally connecting with families to help them access support services and stay informed. Additionally, we will work with the School Attendance Review Board (SARB) team to connect families with community resources and provide appropriate supports. One area for improvement is ensuring that our homeless and foster youth get early and often college and career counseling. With the hiring of one full time college & career counselor and one part time counselor, we will ensure that they focus and monitor their work with this underrepresented student population.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and

- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

The California Healthy Kids Survey (CHKS) was administered in the Spring of 2025 to students in 6th, 7th, 9th, and 11th grades. Total final number of students who took the CA Healthy Kids Survey: Grade 6=14/29, Grade 7=27/32, Grade 9=28/29, and Grade 11=26/34

DISTRICT-WIDE AVERAGES BY PERCENT: School Engagement & Supports, District-Wide Average for Grades 6,7,9,11:
School Connectedness: 42%
Academic Motivation: 58%
Caring Adult Relationships: 52.25%
High Expectations: 64%
Parental Involvement: 42.5%

DISTRICT-WIDE AVERAGES BY PERCENT: School Safety & Cyberbullying, District-Wide Average for Grades 6,7,9,11:
School Perceived as Very Safe or Safe/Feel Safe at School: 43%
Experienced Any Harassment or Bullying (Grades 7,9,11): 38%
Been hit or pushed (Grade 6): 30%
Been Afraid of Being Beaten Up (Grades 7,9,11): 21%
Had Mean Rumors or Lies Spread About You: 50%
Experienced Cyberbullying: 41%

GRADE-LEVEL DATA BY PERCENT: School Engagement & Supports
School Connectedness: Grade 6=63%, Grade 7=34%, Grade 9=35%, Grade 11=36%
Academic Motivation: Grade 6=80%, Grade 7=57%, Grade 9=39%, Grade 11=56%
Caring Adult Relationships: Grade 6=48%, Grade 7=48%, Grade 9=45%, Grade 11=68%
High Expectations: Grade 6=69%, Grade 7=58%, Grade 9=55%, Grade 11=73%
Parental Involvement: Grade 6=86%, Grade 7=31%, Grade 9=21%, Grade 11=33%

GRADE-LEVEL DATA BY PERCENT: School Safety & Cyberbullying, District-Wide Average for Grades 6,7,9,11:
School Perceived as Very Safe or Safe/Feel Safe at School: Grade 6=60%, Grade 7=23%, Grade 9=32%, Grade 11=56%
Experienced Any Harassment or Bullying (Grades 7,9,11): Grade 7=52%, Grade 9=18%, Grade 11=44%
Been hit or pushed (Grade 6): Grade 6=30%
Been Afraid of Being Beaten Up (Grades 7,9,11): Grade 7=35%, Grade 9=5%, Grade 11=24%
Had Mean Rumors or Lies Spread About You: Grade 6=40%, Grade 7=63%, Grade 9=50%, Grade 11=48%
Experienced Cyberbullying: Grade 6=40%, Grade 7=48%, Grade 9=32%, Grade 11=44%

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Our CHKS data from Spring 2025 provides valuable insights into student well-being and school climate across grades 6th, 7th, 9th, and 11th grades.

Areas of Strength:
Our areas of strength, as shown in the 2025 surveys lies in students believing that the schools and staff have high expectations for their academic success, especially among 6th and 11th grade students.

Identified Needs:
There is a marked decline in school connectedness, and perceptions of caring adults in the middle grades, especially among 6th, 7th and 9th graders. There was an average of a 10% decline in all grades 6,7, and 9 from last year's report in the area of school connectedness. Although students felt that teachers and staff have high expectations of them, they report low motivation. Caring adult perceptions also dipped to 48% in 7th grade and further to 45% in 9th grade. Safety perceptions are lower in grades 6 and 7 as well. These data points are important in that our schools may demonstrate to our students a culture of high expectations, we will need to life our level of caring support and find areas to help students connect more to their school and fellow students. The data shows that over 70% of our 2024-2025 7th grade students did not feel safe at school and 52% of them had experienced harassment or bullying and a high percentage of them also experienced fear and had mean rumors spread about them.

Parent involvement also dropped significantly from 6th to 11th grade. This can be seen as a normal decline as students age and become more independent, however, this is an area to improve upon with our older students.

Conclusion:
Challenges remain in the middle and early high school years. The data highlights the need to focus efforts on increasing school connectedness, academic motivation, and adult support for younger students, as well as addressing bullying and safety concerns in middle school. Targeted strategies to support students during these critical transitional years will be essential to improving overall student well-being and academic success. Now that we have a dedicated middle school to serve our Loyalton students, grades 6-8, we are hopeful the levels of school connectedness, perceptions of support, and feelings of safety will improve. Although we are committed to lifting our students' feelings of safety across the district, there is a need to focus on the 7th grade class as they move through school system.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Based on the 2025 CHKS data analysis, we are prioritizing efforts to address the decline in school connectedness and academic motivation, particularly among 7th and 9th graders, as well as ongoing concerns around bullying, cyberbullying, and perceptions of adult support. To improve these areas, we will implement targeted strategies aimed at increasing student engagement and strengthening supportive relationships within the school community.

A major step toward these goals is the reopening of the middle school in Loyalton for the 2025-2026 school year. This relocated 6th grade students from the elementary school, and 7th and 8th grade students from the high school to a dedicated space designed specifically for their developmental needs. We anticipate this change will positively impact students' sense of belonging, school connectedness, and overall climate for these grade levels. During the 2025-2026 school year, the middle school implemented Friday afternoon "Olympics" program to provide a sense of community, healthy competition, and student-to-student connections. We are hopeful this effort and the different middle school activities will help students in the areas of need.

In addition, we will strengthen our anti-bullying programs and digital safety education to reduce incidents of harassment and cyberbullying. We will also implement targeted strategies to ensure students feel supported by caring adults who are actively engaged in their well-being. Although most schools have an alternative discipline program to help students reflect on their behaviors and make positive changes, we are refining our alternative discipline rubrics at each school site to ensure that the practices are consistent across the district.

This year, we implemented a strong 2nd breakfast program district-wide and created a food-delivery system to Loyalton High School and Loyalton Middle School. Students who arrive hungry or who are food insecure now have access to two healthful meals per day. This food program will continue next year and into the years to come.

Together, these revisions and actions reflect our commitment to continuous improvement, aiming to create a safer, more supportive, and motivating learning environment that addresses the specific needs identified through our local data.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

We use our master schedules and student information system (PowerSchool) to monitor student enrollment in a broad course of study across grade spans and student groups, including unduplicated students and individuals with exceptional needs. These tools allow us to regularly review course offerings and participation to ensure equity and access. Additionally, classroom instruction is monitored through routine walkthroughs to assess whether instructional practices and materials support access to a diverse and comprehensive curriculum. This includes access to core academic subjects as well as enrichment opportunities such as the arts, CTE, and physical education. Data is disaggregated, when possible, to ensure all student groups are equitably served. Our college & career counselors review each student's transcript and meet with students to ensure they are progressing towards their post-high school goals.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

Based on our locally selected tools such as master schedules, PowerSchool enrollment data, dual enrollment and online course enrollment data, and reviews of instructional materials, all students have access to, and are enrolled in, a broad course of study. Standards-aligned resources and scheduling confirm that students in Grades TK–5 receive instruction in all core subjects, including English Language Arts, Mathematics, Social Studies, Science, Visual and Performing Arts, Health, and Physical Education. In Loyalton, elementary students also benefit from weekly instruction in art and music, as well as garden-based learning in the fall and spring months, enriching their educational experience and supporting a well-rounded curriculum. At Downieville Elementary School, students benefit from weekly garden-based learning.

For Grades 6–12, students have access to these subjects as well as Foreign Language, Applied Arts, and Career Technical Education (CTE) where available. While most subject areas are equitably accessible across school sites and student groups, there is a difference in CTE access. While Loyalton High School offers robust in-person CTE pathways in Woodworking & Cabinetry and Agriscience, Downieville offers one in-person CTE pathway in Woodworking and Cabinetry which limits local options for career technical preparation. To help mitigate this, the district utilizes online platforms and partnerships to expand course offerings beyond what our small teaching staff can provide. We continue to explore opportunities to expand access, particularly in areas like CTE, to ensure all students can engage in a broad and rigorous course of study. The online CTE offerings are also available for students attending Sierra Pass Continuation School.

Over the last two years, our high school students have benefited from one in-school PSAT assessment in the fall and two in-school SAT assessments, one in the fall and one in the spring. While the students pay for the PSAT, the students have the opportunity to take the SAT exams free of charge. Additionally, students at Loyalton High School have access to several in-person Advanced Placement courses: AP Language & Composition, AP Literature & Composition, AP Chemistry, AP Calculus A/B, and AP 2-D Art. For both Loyalton High School and Downieville High School students who want to take other AP courses, we offer a wide array of online AP course options from AP Spanish Language & Composition, AP World History, AP Human Geography, AP US History, and AP Government & Politics, and more. For equity, all Advanced Placement exams are free of charge for every student and every student is expected to take the exams. We believe that taking the exam is important practice for university study, whether a student passes the exam or not.

We are increasing our online CTE options as well, offering introductory and concentrator courses in Engineering, Patient Care, Early Childhood Education, Environmental Science, and Forestry and Natural Resources.

Students at both LHS, DHS, and Sierra Pass Continuation School have access to dual enrollment opportunities from Feather River College, Sierra College, and Sierra County School for Adults. This has increased the opportunities for our students tremendously and we have seen a marked increase in students leaving our high schools with college credit.

We have been fortunate to hire a Teacher on Special Assignment who, along with a part time counselor, offers support to enroll students into online courses and dual enrollment courses. This assistance has been essential for our students who do not have parental support or generational understanding of the community college enrollment process, and as a result of this assistance, we have seen our dual enrollment and online course enrollments increase steadily over the years.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

One of the primary barriers to providing all students with access to a broad course of study is the LEA's small size and the associated funding limitations. Creating master schedules that offer a wide range of competitive courses is especially difficult when working with high schools serving only 20 and 150 students across grades 9–12. In grades TK–5, monitoring tools indicate that the instructional time required for foundational literacy, mathematics, and mandated physical education often limits students’ ability to fully engage in other subject areas such as science, the arts, and social studies. In the primary grades, students receiving intensive reading intervention may have reduced access to enrichment subjects. For grades 6-8 and 9-12, barriers include teacher credentialing constraints and the limitations of a seven-period schedule (and block schedule in Downieville), which restrict the ability to expand electives, Career Technical Education, and other enrichment opportunities. Despite these challenges, the LEA continues to leverage online platforms and partnerships to increase access wherever possible.

The opening of a middle school has decreased the number of electives our students in grades 6-8 have access to. When our 7th and 8th grade students attended Loyalton High School, they had access to the variety of electives taught by our high school teachers. This lack of teaching staff specializing in different elective subjects creates a barrier for students to participate in electives with robust programming. However, we have increased our FTE for next school year to improve in the area of elective options and in access to different programs.

Additionally, due to the remote locations of our school sites, far from industrial hubs and over an hour from a regional community college, our students do not have access to in-person community college courses or a wide array of internships/apprenticeships.

4. 4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

ONLINE COURSES & EXPANDED ACCESS: In 2026-2027, the LEA will continue expanding access to online learning opportunities through platforms such as Edmentum and K12 Peak to provide a wider array of AP, elective, and credit recovery courses, especially at Downieville Junior/Senior High School. This is especially critical for students at smaller school sites like ours, where in-person course offerings are limited.

DATA-INFORMED INSTRUCTION: We will deepen our commitment to data-informed instruction through targeted professional development focused on using assessment data to adjust teaching practices, identify gaps in access, and improve student outcomes across subjects. Teachers will meet during our professional development time to review benchmark data, as well as CAASPP and local achievement data coming from online math curriculum.

SCHEDULING & SUPPORTS: To ensure greater access to college-prep and enrichment courses, we will reduce enrollment in low-level or remedial courses where appropriate and increase enrollment in rigorous coursework, embedding academic supports within the master schedule and general education classrooms when possible. Students in middle school will be able to accelerate into upper level math courses if they meet specific achievement criteria. This will reduce the need to double up in math in high school and allow students to take calculus as seniors. We now have one full time counselor and two part time counselors, with one dedicating 2 days per week at Downieville High School. Downieville High School will implement college & career events and benefit from a counselor who can four-year plan with each student as they move into and through high school.

EQUITY IN ACCESS: We will also monitor course-taking patterns by site, grade span, and student group (including unduplicated pupils and students with exceptional needs) to identify and address inequities in access and participation. We will also continue to promote the in-School PSAT, SAT, and AP exams in order to increase the participation of students district-wide. Our goal is to increase participation across the LEA, focusing on Downieville students as they have had low participation in the last few years.

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest):
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan for providing educational services to all expelled students in the county, including:	[No response required]	[No response required]	[No response required]	[No response required]	[No response required]
a. Review of required outcome data.					5
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					5
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					5
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					5
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.					5
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					5

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest):

1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).			3		
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).				4	
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.				4	
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.			3		

Coordinating Services	1	2	3	4	5
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					5
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.				4	
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					5
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.				4	

2026-27 Local Performance Indicator Self-Reflection

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
Sierra-Plumas Joint Unified School District	Sean Snider Superintendent	ssnider@spjusd.org 530-993-1660

Introduction

The California State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area.

This template is intended as a drafting tool and based on the Local Performance Indicator Quick Guide published by CDE in January 2024.

Performance Standards

The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted.
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Local Indicators

The local indicators address the following state priority areas:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home

- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at https://www.cde.ca.gov/ds/ad/tamo.asp.

- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and

- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same public meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers an annual local climate survey that captures a valid measure of student perceptions of school safety and connectedness, in at least one grade within each grade span(s) the LEA serves (e.g., TK-5, 6-8, 9-12), and reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board/body at the same public meeting at which the LCAP is adopted and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA's Teacher Assignment Monitoring and Outcome data available at https://www.cde.ca.gov/ds/ad/tamo.asp.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Academic Year	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A
2023-2024	28.1	67.6	11.7	1.8	10.7	5%	0%	3.4

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies and Extreme Deficiencies)	2

Implementation of State Academic Standards (LCFF Priority 2)

LEAs may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, LEAs may complete the optional reflection tool (Option 2).

OPTION 1: Narrative Summary (Limited to 3,000 characters)
In the narrative box provided on the Dashboard, identify the locally selected measures or tools that the LEA is using to track its progress in implementing the state academic standards adopted by the state board and briefly describe why the LEA chose the selected measures or tools.

Additionally, summarize the LEA's progress in implementing the academic standards adopted by the SBE, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts (ELA) – Common Core State Standards for ELA
- English Language Development (ELD) (Aligned to Common Core State Standards for ELA)
- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Implementation of State Academic Standards (LCFF Priority 2)

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. **Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.**

   Rating Scale (lowest to highest):
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)			3		
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards				4	
History-Social Science				4	

2. **Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.**

   Rating Scale (lowest to highest):
   - 1 - Exploration and Research Phase
   - 2 - Beginning Development
   - 3 - Initial Implementation
   - 4 - Full Implementation
   - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA					5
ELD (Aligned to ELA Standards)					5
Mathematics – Common Core State Standards for Mathematics					5
Next Generation Science Standards					5
History-Social Science					5

3. **Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

   Rating Scale (lowest to highest):
   - 1 - Exploration and Research Phase
   - 2 - Beginning Development
   - 3 - Initial Implementation
   - 4 - Full Implementation
   - 5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA				4	
ELD (Aligned to ELA Standards)		2			
Mathematics – Common Core State Standards for Mathematics				4	
Next Generation Science Standards			3		
History-Social Science			3		

Other Adopted Academic Standards

4. **Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.**

   Rating Scale (lowest to highest):
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5	N/A
Career Technical Education				4		
Health Education Content Standards			3			
Physical Education Model Content Standards				4		
Visual and Performing Arts					5	
World Language				4		

Support for Teachers and Administrators

5. **Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).**

   Rating Scale (lowest to highest):
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					5
Identifying the professional learning needs of individual teachers				4	
Providing support for teachers on the standards they have not yet mastered			3		

Optional Narrative (Limited to 1,500 characters)

6. **Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.**

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: [1]

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):

   1 – Exploration and Research
   2 – Beginning Development
   3 – Initial Implementation
   4 – Full Implementation
   5 – Full Implementation and Sustainability

4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.

5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Practices	Rating Scale Number
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.	5
2. Rate the LEA's progress in creating welcoming environments for all families in the community.	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.	5
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.	5

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

We place a strong emphasis on building positive partnerships with families, as outlined in LCAP Goal #3: "All families and the larger school community will have increased levels of engagement with our schools, and families will feel welcomed to be an active participant in their child's education."

All elementary teachers, as well as some junior high and high school teachers, hold parent-teacher conferences for every student to discuss strengths and areas for growth. In addition, our schools regularly conduct Student Study Team (SST), 504, and IEP meetings that involve teachers, administrators, families, and students- all centered around improving student outcomes. At Loyalton High School, staff meet individually with each student and their family to review the student's personalized 4-year plan for graduation and postsecondary goals.

During the 2024-2025 school year, the school district created a Loyalton Middle School Advisory Committee to investigate, inform, and collaborate the re-opening of the Loyalton Middle School. This committee included several parents, board members, and other members of the school community and met once a month to ensure that the opening of the school went smoothly. This committee continues to meet as the need arises and through the dedicated efforts of this advisory team, the school opened this year.

We maintain active school site councils, booster clubs, parent clubs, and welcome numerous parent volunteers who support our schools in meaningful ways. We've also strengthened communication through the use of electronic school message boards, which help keep families informed of upcoming events and key announcements. This year, we changed our communication system to Parent Square which allows parents to be fully informed of school events, informational sessions, deadlines, and college and career opportunities. All communications are translated into Spanish for our Spanish-speaking parents and guardians. The WASC mid-cycle and yearly updates have been instrumental in creating opportunities for family input and involvement. In addition to having students and families investigate areas for self-study, they are also involved in planning WASC events, meetings, and connecting with the visitation teams when they come to our schools.

During the 2025-2026 school year, we have hired one full time and one part time college & career counselor. These counselors have built strong relationships with students and parents in all grades 9-12 at both Loyalton High School and Downieville Junior/Senior High School. These college and career counselors met with every rising junior and their parents/guardians during the spring to ensure their 4-year plan and courses are aligned with their college and career goals.

In 2025-2026, SPJUSD hired a CAL-Math, Science, Computer Science Coordinator who put on three different MSCS Family Nights. These nights saw high participation by students and their families (between 65%-70% of total student populations at each site).

In addition to traditional engagement efforts, we have broadened opportunities for family and community input through a variety of advisory and community forums. These include CTE advisory committee meetings, an ethnic studies curriculum advisory committee, and town hall meetings on important school topics such as the reopening of the middle school and improvements to the girls' softball field. Finally, due to the small population of our local communities, parents are very often coaches, volunteers, aides, teachers, and administrators at our schools.

Together, these actions reflect our ongoing commitment to fostering strong, inclusive relationships between school staff and families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

Our focus areas for the 2026-2027 school year include continuing to improve our school and district websites, specifically at our newly-reopened Loyalton Middle School, as well as improving communication to ensure all families are aware of school activities and events. At Downieville School, we will improve weekly communications in both English and Spanish.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

To improve engagement of underrepresented families, we are committed to strengthening personal outreach and increasing inclusive communication. We filled the bilingual aide and liaison position for the district during the 2025-2026 school year and utilize her to make personal contact with Spanish-speaking families and ensure they feel connected to their child's school and informed about their education. This year, with the support of our Director of Student Improvement, our district bilingual aide and liaison started an English Language Advisory Committee (ELAC) at Downieville School. During our ELAC meetings, parents provide input and suggestions to ensure students are successful. Additionally, Downieville School had it's mid-cycle WASC review in 2025-2026 and sent our bilingual parent surveys around climate and culture at the school.

Looking ahead, we will re-administer the EL Parent Survey and site-specific climate surveys to gather input and identify areas for continued growth. We will continue to increase bilingual communication and prioritize more one-on-one meetings with families, particularly those from underrepresented groups. We will also send out information in Spanish and continue ensuring that all site-specific emails and all-calls are translated into Spanish.

Our Foster and Homeless Liaison will also continue to reach out personally to families under her purview, ensuring they are aware of and connected to school and community supports. In partnership with the School Attendance

Review Board (SARB) team, we will continue to connect families with available resources to reduce barriers and strengthen their involvement in their child’s education.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Practices	Rating Scale Number
5. Rate the LEA’s progress in providing professional learning and support to teachers and principals to improve a school’s capacity to partner with families.	2
6. Rate the LEA’s progress in providing families with information and resources to support student learning and development in the home.	3
7. Rate the LEA’s progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.	5
8. Rate the LEA’s progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.	5

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA’s current strengths and progress in Building Partnerships for Student Outcomes.

We have many strengths in the area of building partnerships with families to support student outcomes. Our communication systems ensure consistent and transparent information flow between the school and families. These include weekly all-calls, a text and email communication system, weekly menus, newsletters, updated school and district websites, Facebook, and parent-teacher conferences. Parents play a crucial role in the education of SPJUSD's school children and are active in our school communities. They partner as coaches, site council members, volunteers (sports drivers, classroom, chaperones, etc), aides, teachers, administrators, and presenters for various fairs (Back-to-School Fairs, College & Career Fairs, Mock Job Interviews, judges for senior project presentations).

We have also implemented a variety of family engagement initiatives, such as Back to School Night, Open House, Senior Variety Show, and a Math, Science Computer Science Family Night at each school site, which are designed to involve parents in the educational process and empower them with tools to support their children’s learning at home. The hiring of a CA-MSCS Coordinator this year has brought added value in terms of parent and community partnerships in the area of math, science, and computer science. The coordinator has forged relationships with key community stakeholders, including parents, who are experts in the fields of math, science, and computer science to lead workshops, fairs, and field trips to enhance student learning. SPJUSD actively involves families in decision-making through committees and councils, promoting a sense of ownership and collaboration in school improvement efforts.

In 2025–2026, we shared new, easy-to-read parent CAASPP Score Reports, as well as score reports generated from our Amplify DIBELS assessment system, helping families better understand their child’s literacy progress and how they can support learning at home. Our intervention teacher assesses students in reading and math using

DIBELS and STAR Reading and Math four times per year and parent-student conferences, SSTs, and IEP meeting involve sharing achievement data with parents and guardians.

We also created an part-time attendance clerk position to strengthen home-school partnerships around student attendance. This staff member makes personal contact with families when students are absent to identify challenges, offer support, and reinforce the importance of consistent attendance as a key component of academic success.

Additionally, we offer a range of supports such as counseling services, academic interventions, and community partnerships to address diverse family needs, creating a collaborative and inclusive environment. Collectively, these efforts help build strong school-family partnerships that directly enhance student learning and success. Our TOSA position supporting college & career readiness, college and career counseling district-wide, along with our part time counselor communicate frequently with student and parents to ensure progress towards meeting post-secondary goals are shared and the supports are in place where needed. High school and middle school students take a wide variety of online courses, from core courses, credit recovery, and dual enrollment; and we communicate progress in these courses every week with parents and students, meet with students and parents if students fall behind, and provide support for all of our students to be successful.

This year we have increased the number of students taking dual enrollment courses at Feather River College, Sierra College, and Sierra County School for Adults. Our College & Career TOSA, who also coordinates online learning district-wide ensures all students, grades 9-12 have access to these courses and communicates with parents and guardians about the benefits of taking dual enrollment courses while in high school. There is strong communication and support for students wishing to take a community college course or enroll in the Adult Education's EMT and Culinary Arts CTE courses and if a student desires to take one of these courses, we ensure that there are no barriers to access. Additionally, we partner with Feather River College to promote a college-going culture through Freshmen Navigation Days in the spring and a college and careers fair in the fall for all students, grades 9-12 at both Downieville Junior/Senior High School and Loyalton High School.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA’s focus area(s) for improvement in Building Partnerships for Student Outcomes.

One of our key focus areas for improvement in building partnerships for student outcomes is increasing the number of opportunities for families to engage with their child’s learning. In particular, we want to create more opportunities in the form of family events, middle school college & career workshops, and student conferences at Loyalton Middle School.

For the 2026-2027 school year, we are expanding our MSCS Family Nights and community connections to have events in the fall and the spring. Additionally, we are strengthening our partnerships with regional community colleges and broadening our course offerings for all of our students district-wide. The college & career counselors will actively promote dual enrollment with students in Downieville and continue the work at Loyalton High School. After a slight gap in our partnership with Feather River College's TRIO Program that includes their counselors coming to our school sites to offer workshops and FAFSA support, we are reconnecting with this aspect of our partnership to have more events, field trips, and in-school workshops with their program.

By expanding these offerings, we hope to strengthen our partnerships with families and outside educational partners to better support student achievement across subject areas.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

To improve engagement of underrepresented families, we will continue to prioritize personalized outreach and inclusive communication strategies. Our English Learner Aide and Liaison will build on the 2025-2026 program to increase her role to support communication with Spanish-speaking families as needed. This personal outreach and relationship-building remain key strategies for ensuring families feel informed, welcomed, and connected to their child's education.

We will re-administer the EL Parent Survey, along with school-specific climate surveys, to gather feedback and identify areas for continued improvement. We will also increase communication in both Spanish and English and expand opportunities for one-on-one meetings with families to strengthen relationships and promote student success. We are dedicated to reaching our EL community and ensuring they feel included, valued, and that their input matters.

In addition, our Foster and Homeless Liaison will continue to reach out personally to the families she supports, ensuring they are aware of and connected to school and community resources. We will also work with our School Attendance Review Board (SARB) team to provide families with needed support and to remove barriers that may be preventing full engagement in the educational process. Additionally, through our increased communication to families around student achievement, families will be informed in a timely manner so as to better partner with the schools where learning and academic growth are concerned.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Practices	Rating Scale Number
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.	5
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.	5
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.	5
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.	5

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

We have many strengths when it comes to seeking input for decision-making. We have active School Site Councils, advisory boards, booster clubs, and parent groups where families are engaged and regularly contribute to decisions that impact their child's school. We conduct surveys and host LCAP community input sessions to gather feedback on key priorities. In addition, we maintain open and transparent communication channels, providing families with timely updates and multiple opportunities to share input during public meetings.

We have expanded our engagement efforts in several meaningful ways. We held town hall meetings to solicit parent and community feedback on the reopening of the middle school. The Middle School Advisory Committee convened in the spring of 2025 and has continued to function to provide input and expertise surrounding a variety of issues as we opened and maintained the school. The superintendent has an open-door policy around parents and students who want to provide input around ways to improve the middle school.

Downieville School has an active ELAC committee this year and has held meetings and hosted dinners to provide a space for parents to provide input around how to improve learning and school experience for our EL students. As this was a mid-cycle review for Downieville School's WASC Self-Study, parents and community members were highly involved in providing input for the mid-cycle report and were present for interviews from the WASC Visiting Team. The input from the Full Self-Study informed many of the positive changes Downieville School made over the last three years in the areas of communication, student achievement, and climate and culture.

These efforts demonstrate our commitment to inclusive and responsive decision-making that values the voices of our educational partners at every level.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

While we have strong systems in place for gathering input, we recognize the need to broaden participation and increase the number of families engaged in our decision-making processes. Based on feedback and participation data, our focus area for improvement is expanding outreach to engage more parents and guardians. This includes exploring flexible meeting times, virtual participation options, and more personalized communication strategies. We also want to provide information about how input is used, so families see the impact of their involvement. We also plan on improving our website communication system at Loyalton Middle School and Downieville School.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We will continue to emphasize personal outreach as a key strategy for engaging families. As with all small school communities, one-on-one contact is often the most effective way to seek input. With the addition of our EL liaison, this contact is more consistent and the district will ensure that the information she collects from EL families and students is communicated to leadership in order that the feedback is authentic and used in decision-making. Families have expressed appreciation that our all-calls, surveys, emails, and text messages through Parent Square now go home in both Spanish and English, and that materials sent home in hard copy are also provided in Spanish when needed.

We will continue administering the EL Parent Survey and each school's climate survey to gather input. Our Foster and Homeless Liaison will also continue personally connecting with families to help them access support services and stay informed. Additionally, we will work with the School Attendance Review Board (SARB) team to connect families with community resources and provide appropriate supports. One area for improvement is ensuring that our homeless and foster youth get early and often college and career counseling. With the hiring of one full time college & career counselor and one part time counselor, we will ensure that they focus and monitor their work with this underrepresented student population.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Introduction

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and

- At a minimum, report disaggregated data by student groups identified in California Education Code 52052, when such data is available as part of the local school climate survey.

Based on the analysis of local data, including the local climate survey data, LEAs are to respond to the following three prompts. Each prompt response is limited to 3,000 characters. An LEA may provide hyperlink(s) to other documents as necessary within each prompt:

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

The California Healthy Kids Survey (CHKS) was administered in the Spring of 2025 to students in 6th, 7th, 9th, and 11th grades. Total final number of students who took the CA Healthy Kids Survey: Grade 6=14/29, Grade 7=27/32, Grade 9=28/29, and Grade 11=26/34

DISTRICT-WIDE AVERAGES BY PERCENT: School Engagement & Supports, District-Wide Average for Grades 6,7,9,11:
School Connectedness: 42%
Academic Motivation: 58%
Caring Adult Relationships: 52.25%
High Expectations: 64%
Parental Involvement: 42.5%

DISTRICT-WIDE AVERAGES BY PERCENT: School Safety & Cyberbullying, District-Wide Average for Grades 6,7,9,11:
School Perceived as Very Safe or Safe/Feel Safe at School: 43%
Experienced Any Harassment or Bullying (Grades 7,9,11): 38%
Been hit or pushed (Grade 6): 30%
Been Afraid of Being Beaten Up (Grades 7,9,11): 21%
Had Mean Rumors or Lies Spread About You: 50%
Experienced Cyberbullying: 41%

GRADE-LEVEL DATA BY PERCENT: School Engagement & Supports
School Connectedness: Grade 6=63%, Grade 7=34%, Grade 9=35%, Grade 11=36%
Academic Motivation: Grade 6=80%, Grade 7=57%, Grade 9=39%, Grade 11=56%
Caring Adult Relationships: Grade 6=48%, Grade 7=48%, Grade 9=45%, Grade 11=68%
High Expectations: Grade 6=69%, Grade 7=58%, Grade 9=55%, Grade 11=73%
Parental Involvement: Grade 6=86%, Grade 7=31%, Grade 9=21%, Grade 11=33%

GRADE-LEVEL DATA BY PERCENT: School Safety & Cyberbullying, District-Wide Average for Grades 6,7,9,11:
School Perceived as Very Safe or Safe/Feel Safe at School: Grade 6=60%, Grade 7=23%, Grade 9=32%, Grade 11=56%
Experienced Any Harassment or Bullying (Grades 7,9,11): Grade 7=52%, Grade 9=18%, Grade 11=44%
Been hit or pushed (Grade 6): Grade 6=30%
Been Afraid of Being Beaten Up (Grades 7,9,11): Grade 7=35%, Grade 9=5%, Grade 11=24%
Had Mean Rumors or Lies Spread About You: Grade 6=40%, Grade 7=63%, Grade 9=50%, Grade 11=48%
Experienced Cyberbullying: Grade 6=40%, Grade 7=48%, Grade 9=32%, Grade 11=44%

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Our CHKS data from Spring 2025 provides valuable insights into student well-being and school climate across grades 6th, 7th, 9th, and 11th grades.

Areas of Strength:
Our areas of strength, as shown in the 2025 surveys lies in students believing that the schools and staff have high expectations for their academic success, especially among 6th and 11th grade students.

Identified Needs:
There is a marked decline in school connectedness, and perceptions of caring adults in the middle grades, especially among 6th, 7th and 9th graders. There was an average of a 10% decline in all grades 6,7, and 9 from last year's report in the area of school connectedness. Although students felt that teachers and staff have high expectations of them, they report low motivation. Caring adult perceptions also dipped to 48% in 7th grade and further to 45% in 9th grade. Safety perceptions are lower in grades 6 and 7 as well. These data points are important in that our schools may demonstrate to our students a culture of high expectations, we will need to lift our level of caring support and find areas to help students connect more to their school and fellow students. The data shows that over 70% of our 2024-2025 7th grade students did not feel safe at school and 52% of them had experienced harassment or bullying and a high percentage of them also experienced fear and had mean rumors spread about them.

Parent involvement also dropped significantly from 6th to 11th grade. This can be seen as a normal decline as students age and become more independent, however, this is an area to improve upon with our older students.

Conclusion:
Challenges remain in the middle and early high school years. The data highlights the need to focus efforts on increasing school connectedness, academic motivation, and adult support for younger students, as well as addressing bullying and safety concerns in middle school. Targeted strategies to support students during these critical transitional years will be essential to improving overall student well-being and academic success. Now that we have a dedicated middle school to serve our Loyalton students, grades 6-8, we are hopeful the levels of school connectedness, perceptions of support, and feelings of safety will improve. Although we are committed to lifting our students' feelings of safety across the district, there is a need to focus on the 7th grade class as they move through school.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

Based on the 2025 CHKS data analysis, we are prioritizing efforts to address the decline in school connectedness and academic motivation, particularly among 7th and 9th graders, as well as ongoing concerns around bullying, cyberbullying, and perceptions of adult support. To improve these areas, we will implement targeted strategies aimed at increasing student engagement and strengthening supportive relationships within the school community.

A major step toward these goals is the reopening of the middle school in Loyalton for the 2025-2026 school year. This relocated 6th grade students from the elementary school, and 7th and 8th grade students from the high school to a dedicated space designed specifically for their developmental needs. We anticipate this change will positively impact students' sense of belonging, school connectedness, and overall climate for these grade levels. During the 2025-2026 school year, the middle school implemented Friday afternoon "Olympics" program to provide a sense of community, healthy competition, and student-to-student connections. We are hopeful this effort and the different middle school activities will help students in the areas of need.

In addition, we will strengthen our anti-bullying programs and digital safety education to reduce incidents of harassment and cyberbullying. We will also implement targeted strategies to ensure students feel supported by caring adults who are actively engaged in their well-being. Although most schools have an alternative discipline program to help students reflect on their behaviors and make positive changes, we are refining our alternative discipline rubrics at each school site to ensure that the practices are consistent across the district.

This year, we implemented a strong 2nd breakfast program district-wide and created a food-delivery system to Loyalton High School. Students who arrive hungry or who are food insecure now have access to two healthful meals per day. This food program will continue next year and into the years to come.

Together, these revisions and actions reflect our commitment to continuous improvement, aiming to create a safer, more supportive, and motivating learning environment that addresses the specific needs identified through our local data.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

We use our master schedules and student information system (PowerSchool) to monitor student enrollment in a broad course of study across grade spans and student groups, including unduplicated students and individuals with exceptional needs. These tools allow us to regularly review course offerings and participation to ensure equity and access. Additionally, classroom instruction is monitored through routine walkthroughs to assess whether instructional practices and materials support access to a diverse and comprehensive curriculum. This includes access to core academic subjects as well as enrichment opportunities such as the arts, CTE, and physical education. Data is disaggregated, when possible, to ensure all student groups are equitably served. Our college & career counselors review each student's transcript and meet with students to ensure they are progressing towards their post-high school goals.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

Based on our locally selected tools such as master schedules, PowerSchool enrollment data, dual enrollment and online course enrollment data, and reviews of instructional materials, all students have access to, and are enrolled in, a broad course of study. Standards-aligned resources and scheduling confirm that students in Grades TK–5 receive instruction in all core subjects, including English Language Arts, Mathematics, Social Studies, Science, Visual and Performing Arts, Health, and Physical Education. In Loyalton, elementary students also benefit from weekly instruction in art and music, as well as garden-based learning in the fall and spring months, enriching their educational experience and supporting a well-rounded curriculum. At Downieville Elementary School, students benefit from weekly garden-based learning.

For Grades 6–12, students have access to these subjects as well as Foreign Language, Applied Arts, and Career Technical Education (CTE) where available. While most subject areas are equitably accessible across school sites and student groups, there is a difference in CTE access. While Loyalton High School offers robust in-person CTE pathways in Woodworking & Cabinetry and Agriscience, Downieville offers one in-person CTE pathway in Woodworking and Cabinetry which limits local options for career technical preparation. To help mitigate this, the district utilizes online platforms and partnerships to expand course offerings beyond what our small teaching staff can provide. We continue to explore opportunities to expand access, particularly in areas like CTE, to ensure all students can engage in a broad and rigorous course of study. The online CTE offerings are also available for students attending Sierra Pass Continuation School.

Over the last two years, our high school students have benefited from one in-school PSAT assessment in the fall and two in-school SAT assessments, one in the fall and one in the spring. While the students pay for the PSAT, the students have the opportunity to take the SAT exams free of charge. Additionally, students at Loyalton High School have access to several in-person Advanced Placement courses: AP Language & Composition, AP Literature & Composition, AP Chemistry, AP Calculus A/B, and AP 2-D Art. For both Loyalton High School and Downieville High School students who want to take other AP courses, we offer a wide array of online AP course options from AP Spanish Language & Composition, AP World History, AP Human Geography, AP US History, and AP Government & Politics, and more. For equity, all Advanced Placement exams are free of charge for every student and every student is expected to take the exams. We believe that taking the exam is important practice for university study, whether a student passes the exam or not.

We are increasing our online CTE options as well, offering introductory and concentrator courses in Engineering, Patient Care, Early Childhood Education, Environmental Science, and Forestry and Natural Resources.

Students at both LHS, DHS, and Sierra Pass Continuation School have access to dual enrollment opportunities from Feather River College, Sierra College, and Sierra County School for Adults. This has increased the opportunities for our students tremendously and we have seen a marked increase in students leaving our high schools with college credit.

We have been fortunate to hire a Teacher on Special Assignment who, along with a part time counselor, offers support to enroll students into online courses and dual enrollment courses. This assistance has been essential for our students who do not have parental support or generational understanding of the community college enrollment process, and as a result of this assistance, we have seen our dual enrollment and online course enrollments increase steadily over the years.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

One of the primary barriers to providing all students with access to a broad course of study is the LEA's small size and the associated funding limitations. Creating master schedules that offer a wide range of competitive courses is especially difficult when working with high schools serving only 20 and 150 students across grades 9–12. In grades TK–5, monitoring tools indicate that the instructional time required for foundational literacy, mathematics, and mandated physical education often limits students' ability to fully engage in other subject areas such as science, the arts, and social studies. In the primary grades, students receiving intensive reading intervention may have reduced access to enrichment subjects. For grades 6-8 and 9-12, barriers include teacher credentialing constraints and the limitations of a seven-period schedule (and block schedule in Downieville), which restrict the ability to expand electives, Career Technical Education, and other enrichment opportunities. Despite these challenges, the LEA continues to leverage online platforms and partnerships to increase access wherever possible.

The opening of a middle school has decreased the number of electives our students in grades 6-8 have access to. When our 7th and 8th grade students attended Loyalton High School, they had access to the variety of electives taught by our high school teachers. This lack of teaching staff specializing in different elective subjects creates a barrier for students to participate in electives with robust programming. However, we have increased our FTE for next school year to improve in the area of elective options and in access to different programs.

Additionally, due to the remote locations of our school sites, far from industrial hubs and over an hour from a regional community college, our students do not have access to in-person community college courses or a wide array of internships/apprenticeships.

4. 4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

ONLINE COURSES & EXPANDED ACCESS: In 2026-2027, the LEA will continue expanding access to online learning opportunities through platforms such as Edmentum and K12 Peak to provide a wider array of AP, elective, and credit recovery courses, especially at Downieville Junior/Senior High School. This is especially critical for students at smaller school sites like ours, where in-person course offerings are limited.

DATA-INFORMED INSTRUCTION: We will deepen our commitment to data-informed instruction through targeted professional development focused on using assessment data to adjust teaching practices, identify gaps in access, and improve student outcomes across subjects. Teachers will meet during our professional development time to review benchmark data, as well as CAASPP and local achievement data coming from online math curriculum.

SCHEDULING & SUPPORTS: To ensure greater access to college-prep and enrichment courses, we will reduce enrollment in low-level or remedial courses where appropriate and increase enrollment in rigorous coursework, embedding academic supports within the master schedule and general education classrooms when possible. Students in middle school will be able to accelerate into upper level math courses if they meet specific achievement criteria. This will reduce the need to double up in math in high school and allow students to take calculus as seniors. We now have one full time counselor and two part time counselors, with one dedicating 2 days per week at Downieville High School. Downieville High School will implement college & career events and benefit from a counselor who can four-year plan with each student as they move into and through high school.

EQUITY IN ACCESS: We will also monitor course-taking patterns by site, grade span, and student group (including unduplicated pupils and students with exceptional needs) to identify and address inequities in access and participation. We will also continue to promote the in-School PSAT, SAT, and AP exams in order to increase the participation of students district-wide. Our goal is to increase participation across the LEA, focusing on Downieville students as they have had low participation in the last few years.

YOUNGS CARPET ONE
330 IDAHO MARYLAND RD
GRASS VALLEY, CA 95945
Telephone: 530-273-5568 Fax: 530-273-1849

ES601035

QUOTE

Sold To	Ship To
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT PO BOX 955 LOYALTON, CA 96118	LOYALTON HIGH SCHOOL 700 4TH ST LOYALTON, CA 96118

Quote Date	Tele #1	PO Number	Quote Number
06/18/26	530-289-3473	DOWNIEVILLE LEARNING	ES601035

Youngs Carpet One to furnish and install Tarkett "Primary Color" Powerbond Hybrid Carpet in color: Moon Ray as a manufacturer replacement for "Color Spectrum II" Color: Moon Ray throughout the Learning Center where existing carpet is currently installed and up to previously replaced carpet in the Library with new 4" Burke TP cove base color: 204 Grey on walls.

Labor Includes:
- removal and disposal of existing glued down carpet
- removal and disposal of existing cove base
- basic substrate preparation (any additional TBD upon pull up)
- priming of substrate with manufacturer required primer
- installation of new pre applied adhesive backed carpet
- installation of new cove base

Excludes:
- Moving of any furniture or equipment
- Manufacturer price increases
- Moisture mitigation or remediation
- Removal or disposal of any hazardous materials

Prevailing Wage Project DIR# 1000011575

06/18/26 4:51PM

Sales Representative(s):
CHUCK

This estimate is valid for 30 days.

CA Crpt Stewardship Assessment:	73.50
QUOTE TOTAL:	**$7,675.56**

YOUNGS CARPET ONE
330 IDAHO MARYLAND RD
GRASS VALLEY, CA 95945
Telephone: 530-273-5568 Fax: 530-273-1849

ES601034

QUOTE

Sold To	Ship To
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT PO BOX 955 LOYALTON, CA 96118	LOYALTON HIGH SCHOOL 700 4TH ST LOYALTON, CA 96118

Quote Date	Tele #1	PO Number	Quote Number
06/18/26	530-289-3473	SIERRA PASS PORTABLE	ES601034

Youngs Carpet One to furnish and install Tarkett "Primary Color" Powerbond Hybrid Carpet in color: Moon Ray as a manufacturer replacement for "Color Spectrum II" Color: Moon Ray throughout Sierra Pass Portable with new 4" Burke TP cove base color: 204 Grey on walls.

Labor Includes:
- removal and disposal of existing carpet, pad and tack strip
- removal and disposal of existing cove base
- basic substrate preparation (any additional TBD upon pull up)
- priming of substrate with manufacturer required primer
- installation of new pre applied adhesive backed carpet
- installation of new cove base

Excludes:
- Moving of any furniture or equipment
- Manufacturer price increases
- Moisture mitigation or remediation
- Removal or disposal of any hazardous materials

Prevailing Wage Project DIR# 1000011575

06/18/26 4:50PM

Sales Representative(s):
CHUCK

This estimate is valid for 30 days.

CA Crpt Stewardship Assessment:	111.30
QUOTE TOTAL:	**$11,990.03**

YOUNGS CARPET ONE
330 IDAHO MARYLAND RD
GRASS VALLEY, CA 95945
Telephone: 530-273-5568 Fax: 530-273-1849

ES601033

QUOTE

Sold To	Ship To
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT PO BOX 955 LOYALTON, CA 96118	LOYALTON HIGH SCHOOL 700 4TH ST LOYALTON, CA 96118

Quote Date	Tele #1	PO Number	Quote Number
06/18/26	530-289-3473	PORTABLE #16 AG HARD S	ES601033

Youngs Carpet One to furnish and install Shaw "In the Grain II" 30 Mil LVP in a color: TBD throughout the portable classroom over new premium 6mm plywood underlayment with new 4" Burke TP cove base color: 204 Gray on walls.

Labor Includes: removal and disposal of existing VCT if applicable
removal and disposal of existing cove base
basic substrate preparation (any additional TBD upon pull up)
installation of new 6 mm plywood underlayment
preparation of new underlayment seams
installation of new glued down vinyl plank
installation of new cove base

Excludes: Moving of any furniture or equipment
Manufacturer price increases
Moisture mitigation or remediation
Removal or disposal of any hazardous materials

Prevailing Wage Project DIR# 1000011575

06/18/26 4:49PM

Sales Representative(s):
CHUCK

This estimate is valid for 30 days.

QUOTE TOTAL: $19,510.18

YOUNGS CARPET ONE
330 IDAHO MARYLAND RD
GRASS VALLEY, CA 95945
Telephone: 530-273-5568 Fax: 530-273-1849

ES601032

QUOTE

Sold To	Ship To
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT PO BOX 955 LOYALTON, CA 96118	LOYALTON HIGH SCHOOL 700 4TH ST LOYALTON, CA 96118

Quote Date	Tele #1	PO Number	Quote Number
06/18/26	530-289-3473	PORTABLE #17 LIBRARY C	ES601032

Youngs Carpet One to furnish and install Tarkett "Primary Color" Powerbond Hybrid Carpet in color: Moon Ray as a manufacturer replacement for "Color Spectrum II" Color: Moon Ray throughout Portable # 17 with new 4" Burke TP cove base color: 204 Grey on walls.

Labor Includes:
- removal and disposal of existing glued down carpet
- removal and disposal of existing cove base
- basic substrate preparation (any additional TBD upon pull up)
- priming of substrate with manufacturer required primer
- installation of new pre applied adhesive backed carpet
- installation of new cove base
- installation of new snap track T-Mold transitions at bathrooms

Excludes:
- Moving of any furniture or equipment
- Manufacturer price increases
- Moisture mitigation or remediation
- Removal or disposal of any hazardous materials

Prevailing Wage Project DIR# 1000011575

06/18/26 4:48PM

Sales Representative(s):
CHUCK

This estimate is valid for 30 days.

CA Crpt Stewardship Assessment:	111.30
QUOTE TOTAL:	**$13,358.43**

YOUNGS CARPET ONE
330 IDAHO MARYLAND RD
GRASS VALLEY, CA 95945
Telephone: 530-273-5568 Fax: 530-273-1849

ES601024

QUOTE

Sold To	Ship To
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT PO BOX 955 LOYALTON, CA 96118	LOYALTON HIGH SCHOOL 700 4TH ST LOYALTON, CA 96118

Quote Date	Tele #1	PO Number	Quote Number
06/18/26	530-289-3473	MAIN OFFICE CARPET	ES601024

Youngs Carpet One to furnish and install Tarkett "Primary Color" Powerbond Hybrid Carpet in color: Moon Ray as a manufacturer replacement for "Color Spectrum II" Color: Moon Ray throughout the main office space, teacher's lounge, hallway and lobby with new 4" Burke TP cove base color: 204 Grey on walls within area of scope.

Labor Includes:
- removal and disposal of existing glued down carpet
- removal and disposal of existing cove base
- basic substrate preparation (any additional TBD upon pull up)
- priming of substrate with manufacturer required primer
- installation of new pre applied adhesive backed carpet
- installation of new cove base
- installation of new snap track T-Mold transitions at bathrooms

Excludes:
- Moving of any furniture or equipment
- Manufacturer price increases
- Moisture mitigation or remediation
- Removal or disposal of any hazardous materials

Prevailing Wage Project DIR# 1000011575

06/18/26 — 4:44PM

Sales Representative(s):
CHUCK

This estimate is valid for 30 days.

CA Crpt Stewardship Assessment:	111.30
QUOTE TOTAL:	**$12,946.32**

YOUNGS CARPET ONE
330 IDAHO MARYLAND RD
GRASS VALLEY, CA 95945
Telephone: 530-273-5568 Fax: 530-273-1849

ES601030

QUOTE

Sold To	Ship To
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT PO BOX 955 LOYALTON, CA 96118	LOYALTON ELEMENTARY SCHOOL 111 BECKWITH ST LOYALTON, CA 96118

Quote Date	Tele #1	PO Number	Quote Number
06/18/26	530-289-3473	CLASSROOM	ES601030

Youngs Carpet One to furnish and install Tarkett "Primary Color" Powerbond Hybrid Carpet in color: Moon Ray as a manufacturer replacement for "Color Spectrum II" Color: Moon Ray throughout the main office space, teacher's lounge, hallway and lobby with new 4" Burke TP cove base color: 204 Grey on walls within area of scope.

Labor Includes:
- removal and disposal of existing glued down carpet
- removal and disposal of existing cove base
- basic substrate preparation (any additional TBD upon pull up)
- priming of substrate with manufacturer required primer
- installation of new pre applied adhesive backed carpet
- installation of new cove base
- installation of new snap track T-Mold transitions at bathrooms

Excludes:
- Moving of any furniture or equipment
- Manufacturer price increases
- Moisture mitigation or remediation
- Removal or disposal of any hazardous materials

Prevailing Wage Project DIR# 1000011575

06/18/26 4:45PM

Sales Representative(s):
CHUCK

This estimate is valid for 30 days.

CA Crpt Stewardship Assessment: 17.15

QUOTE TOTAL: $3,184.06

Proposal for Professional Architectural and Engineering Services – Loyalton Middle School Locker Canopy Project

June 18, 2026

Sean Snider
Superintendent/Facilities Director
Sierra-Plumas Joint Unified School District
Loyalton, California

RE: Proposal for Professional Architectural and Engineering Services – Loyalton Middle School Locker Canopy Project

Dear Mr. Snider:

Thank you for the opportunity to submit this proposal for professional architectural and engineering services for the proposed Locker Canopy Project at Loyalton Middle School.

Interactive Resources, Inc. (IR) is pleased to provide architectural, project management, and consultant coordination services for the design and construction of a new freestanding canopy structure at Loyalton Middle School. Structural engineering services will be provided by Linchpin Structural Engineering as a subconsultant to Interactive Resources.

PROJECT UNDERSTANDING

The project consists of the design and construction of a new freestanding canopy structure adjacent to the existing locker area. Services include architectural design, structural engineering, construction documents, DSA coordination, and construction administration support.

SCOPE OF SERVICES

Phase 1 – Schematic Design and Project Coordination

- Verify existing conditions.
- Coordinate project requirements with District staff.
- Develop preliminary design concepts and confirm project scope.

- Coordinate with structural engineer.
- Prepare schematic plans and elevations for District review.

Phase 2 – Construction Documents
- Prepare architectural construction drawings and specifications.
- Coordinate structural engineering drawings and calculations.
- Prepare DSA submittal package.
- Coordinate responses to DSA review comments through approval.

Phase 3 – Bidding and Construction Administration
- Respond to contractor questions during bidding.
- Review submittals and RFIs.
- Participate in construction coordination meetings as required.
- Conduct periodic site observations.
- Assist with project closeout.

PROPOSED LEVEL OF EFFORT

Interactive Resources
Project Management / Principal Oversight – 4 Hours
Existing Conditions Verification – 2 Hours
Schematic Design – 6 Hours
Construction Documents – 14 Hours
DSA Coordination and Review Responses – 6 Hours
Bidding Support – 2 Hours
Construction Administration – 6 Hours

Total IR Hours – 40

Structural Engineering (Linchpin Structural Engineering)
- Structural design and calculations.
- Structural construction documents.
- DSA coordination and responses.
- Submittal review and construction support.
- Two construction observations.

INTERACTIVE RESOURCES
architects + engineers

COMPENSATION

Interactive Resources proposes to provide the above architectural and engineering services for a total lump-sum fee of $15,000.

This fee includes all architectural services by Interactive Resources and structural engineering services provided by Linchpin Structural Engineering. Reimbursable expenses including extraordinary printing, delivery, and travel expenses will be billed at cost only if authorized by the District.

SCHEDULE

Upon authorization to proceed, Interactive Resources can begin work immediately and anticipates completing design and DSA submission within approximately four to six weeks, subject to timely District review and receipt of required information.

We appreciate the opportunity to continue supporting Sierra-Plumas Joint Unified School District and look forward to working with you on this project.

Execution

A copy of this Proposal signed and returned to IR along with the attached Standard Conditions of Service will constitute our engagement agreement.

Section 5536.22 and 6749 of the Business and Professions Code requires architects and engineers to use a written contract when providing professional services to a client. In order to be in compliance with the law, it is imperative that this agreement be executed prior to any services being provided.

By signing this agreement, I (we) acknowledge IR's Standard Conditions of Services

	6/18/2026		
Andrew Butt, AIA Managing Principal Interactive Resources, Inc.	Date	Client Signature	Date

Standard Conditions of Service

Project Information

Project Title:	Loyalton Middle School Locker Canopy Project
IR Project No:	P2026-066
Project Address:	109 Beckwith Street, Loyalton, CA 96118
Date:	June 18, 2026
Client:	Sean Snider Superintendent/Facilities Director Sierra-Plumas Joint Unified School District

Article 1 – Architect/Engineer' Responsibilities

1.1 **Interactive Resources, Inc.** (Architect/Engineer) shall provide professional services defined by:

- [X] Cover letter from Architect/Engineer
- [ ] Supplementary Written Agreement
- [ ] Other:

Services beyond those specifically described in the instrument indicated in
1.1. Including phased services, shall be compensated on a time and expense basis unless a fixed sum or maximum sum is agreed to in writing by both parties, and transmitted via letter, fax or email. When verbal Client instructions for additional services are confirmed in writing (fax or email) by Architect/Engineer, such confirmation shall be deemed accepted by Client upon transmission to client, or if by mail, upon delivery to client's address by the U.S. Postal Service. All additional services shall be subject to these Standard Conditions.

1.2. The Architect/Engineer shall perform its services consistent with the professional skill and care ordinarily provided by architects or engineers practicing in the same or similar locality under the same or similar circumstances. The Architect/Engineer shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

1.3. The Architect/Engineer shall identify a representative authorized to act on behalf of the Architect/Engineer with respect to the Project.

1.4. Except with the Client's knowledge and consent, the Architect/Engineer shall not engage in any activity, or accept any employment, interest or contribution that would reasonable appear to compromise the Architect's or Engineer's professional judgment with respect to this Project.

1.5. The Architect/Engineer shall maintain insurance for the duration of this Agreement as described in Exhibit C. If any of Client's insurance requirements exceed the types and limits in Exhibit C, the Client shall reimburse the Architect/Engineer for any additional cost.

1.6. By accepting a copy of these Standard Conditions and pursuing a business relationship with Architect/Engineer, the Client implicitly accepts these Standard Conditions and agrees to be bound by their provisions.

Article 2 – Client's Responsibilities

2.1. Unless otherwise provided for under this Agreement, the Client shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program which shall set forth the Client's objectives, schedule, constraints and criteria, including space requirements and relationships, flexibility, expandability, special equipment, systems and site requirements. Within 15 days after receipt of a written request from the Architect/Engineer, the Client shall furnish the requested information as necessary and relevant for the Architect/Engineer to evaluate, give notice of or enforce lien rights.

2.2. The Client shall identify a representative authorized to act on the Client's behalf with respect to the Project. The Client shall render decisions and approve the Architect/Engineer's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Architect/Engineer's services.

2.3. The Client shall coordinate the services of its own consultants with those services provided by the Architect/Engineer. Upon the Architect/Engineer's request, the Client shall furnish copies of the scope of consulting services in the contracts between the Client and the Client's consultants. The Client shall furnish the services of consultants other than those designated in this Agreement or authorize the Architect/Engineer to furnish them as an Additional Service, when the Architect/Engineer requests such services and demonstrates that they are reasonably required by the scope of the Project. The Client shall require that its consultants maintain professional liability insurance as appropriate to the services provided.

2.4. The Client shall furnish all legal, insurance and accounting services, including auditing services that may be reasonably necessary at any time for the Project to meet the Client's needs and interests.

2.5. The Client shall provide prompt written notice to the Architect/Engineer if the Client becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect/Engineer's Instruments of Service.

Article 3 – Copyrights and Licenses

3.1. The Architect/Engineer and the Client warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright Client of such information or has permission from the copyright Client to transmit such information for its use on the Project. If the Client and Architect/Engineer intend to transmit Instruments of Service or any other information or documentation in digital form, they shall endeavor to establish necessary protocols governing such transmissions.

3.2. The Architect/Engineer and the Architect/Engineer's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect/Engineer and the Architect/Engineer's consultants.

3.3. Upon execution of this Agreement, the Architect/Engineer grants to the Client a nonexclusive license to use the Architect/Engineer's Instruments of Service solely and exclusively for the Project, provided that the Client substantially performs its obligations, including prompt payment of all sums when due, under this Agreement. The Architect/Engineer shall obtain similar nonexclusive licenses from the Architect/Engineer's consultants consistent with this Agreement. The license granted under this section permits the Client to authorize the Contractor, Subcontractors, Sub-subcontractors, and material or equipment suppliers, as well as the Client's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service solely and exclusively for use in performing services for the Project. If the Architect/Engineer rightfully terminates this Agreement for cause as provided in Sections 5.3 and 5.4, the license granted in this Section 3.3 shall terminate.

3.3.1. In the event the Client uses the Instruments of Service without retaining the author of the Instruments of Service, the Client releases the Architect/Engineer and Architect/Engineer's consultant(s) from all claims and causes of action arising from such uses. The Client, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect/Engineer and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Client's use of the Instruments of Service under this Section 3.3.1.

3.4. Except for the licenses granted in this Article 3, no other license or right shall be deemed granted or implied under this Agreement. The Client shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect/Engineer. Any unauthorized use of the Instruments of Service shall be at the Client's sole risk and without liability to the Architect/Engineer and the Architect/Engineer's consultants.

Article 4 – Claims and Disputes

4.1. General

4.1.1. The Client and Architect/Engineer shall commence all claims and causes of action, whether in contract, tort, or otherwise, against the other arising out of or related to this Agreement in accordance with the requirements of the method of binding dispute resolution selected in this Agreement within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Client and Architect/Engineer waive all claims and causes of action not commenced in accordance with this Section 4.1.1.

4.1.2. To the extent damages are covered by property insurance, the Client and Architect/Engineer waive all rights against each other and against the contractors, consultants, agents and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201-2007, General Conditions of the Contract for Construction, if applicable. The Client or the Architect/Engineer, as appropriate, shall require of the contractors, consultants, agents and employees of any of them similar waivers in favor of the other parties enumerated herein.

4.1.3. The Architect/Engineer and Client waive consequential damages for claims, disputes or other matters in question arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 5.7.

4.1.4. Attorney's Fees and Other Costs of Litigation or Dispute Resolution: If any action at law or in equity, including action for declaratory relief and arbitration, is brought to enforce, interpret, rescind or reform this Agreement, the prevailing party shall be entitled to actual costs incurred, up to a reasonable amount, in prosecuting or defending the action, including, but not limited to, attorney's fees, Architect/Engineer fees or witness fees, which latter fees shall include payment to reimburse the party and/or its employees for time spent in preparation for and participation in defending or prosecuting any said action which shall be governed by the laws of the State of California and shall take place in the State of California. The attorneys' fee shall not be computed in accordance with any court fee schedule but shall be such as to fully reimburse all attorneys' fees reasonably incurred in good faith.

4.2. Mediation

4.2.1. Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Architect/Engineer's services, the Architect/Engineer may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

4.2.2. The mediator shall be mutually agreed upon , or in the absence of agreement within 10 days of notice by either party, shall be JAMS ADR Services at Two Embarcadero Center, Suite 1500, San Francisco, CA 94111 by default prior to initiation of any lawsuit or other litigation unless the parties mutually agree otherwise.

4.2.3. The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in Contra Costa County, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

4.2.4. If the parties do not resolve a dispute through mediation pursuant to this Section 4.2, the method of binding dispute resolution shall be the following: Litigation in a court of competent jurisdiction of the State of California. Venue for any such legal action concerning this contract shall be the County of Contra Costa.

4.3. Consolidation or Joiner

4.3.1. Either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

4.3.2. Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.

4.3.3. The Client and Architect/Engineer grant to any person or entity made a party to an arbitration conducted under this Section 4.3, whether by joinder or consolidation, the same rights of joinder and consolidation as the Client and Architect/Engineer under this Agreement.

Article 5 – Termination or Suspension

5.1. If the Client fails to make payments to the Architect/Engineer in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect/Engineer's option, cause for suspension of performance of services under this Agreement. If the Architect/Engineer elects to suspend services, the Architect/Engineer shall give seven days' written notice to the Client before suspending services. In the event of a suspension of services, the Architect/Engineer shall have no liability to the Client for delay or damage caused the Client because of such suspension of services. Before resuming services, the Architect/Engineer shall be paid all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect/Engineer's services. The Architect/Engineer's fees for the remaining services and the time schedules shall be equitably adjusted.

5.2. If the Client suspends the Project, the Architect/Engineer shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect/Engineer shall be compensated for expenses incurred in the interruption and resumption of the Architect/Engineer's services. The Architect/Engineer's fees for the remaining services and the time schedules shall be equitably adjusted.

5.3. If the Client suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect/Engineer, the Architect/Engineer may terminate this Agreement by giving not less than seven days' written notice.

5.4. Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

5.5. The Client may terminate this Agreement upon not less than seven days' written notice to the Architect/Engineer for the Client's convenience and without cause.

5.6. In the event of termination not the fault of the Architect/Engineer, the Architect/Engineer shall be compensated for services performed prior to termination, together with Reimbursable Expenses then due and all Termination Expenses as defined in Section 5.7.

5.7. Termination Expenses are in addition to compensation for the Architect/Engineer's services and include expenses directly attributable to termination for which the Architect/Engineer is not otherwise compensated, plus an amount for the Architect/Engineer's anticipated profit on the value of the services not performed by the Architect/Engineer.

5.8. The Client's rights to use the Architect/Engineer's Instruments of Service in the event of a termination of this Agreement are set forth in Article 3 and Section 6.1.

Article 6 – Compensation for Use of Architect/Engineer's Instruments of Service

6.1. If the Client terminates the Architect/Engineer for its convenience under Section 5.5, or the Architect/Engineer terminates this Agreement under Section 5.3, the Client shall pay a licensing fee as compensation for the Client's continued use of the Architect/Engineer's Instruments of Service solely for purposes of the Project as follows:

6.2. Payments to the Architect/Engineer

6.2.1. An initial payment may be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Client's account in the final invoice.

6.2.2. Unless otherwise agreed and incorporated into this agreement, payments for services are computed on an hourly basis in accordance with the standard rate schedule (Exhibit A) dated June 18, 2026, attached. Individual rates are subject to change as personnel changes occur and as employees receive salary modifications.

6.2.3. **Invoices:** Interactive Resource's monthly billing period terminates with the last Friday of the month. This usually covers four weeks but includes a fifth week four times a year. Invoices are prepared at the end of each billing period for services performed during the period and are usually mailed during the second week of the following billing period.

6.2.4. **Payment Due:** Payment is due when the invoice is received by the client and is past due on the first day of the billing period following preparation. A past due service charge equal to 18% annually, calculated by a periodic rate which is based on the number of days in the billing cycle, on all past due accounts of 30 days after invoice date. Payment shall first be applied against service charges and then against principal. If the Client objects to any portion of an invoice, the Client shall so notify Architect/Engineer in writing within 5 calendar days of receipt of the invoice. The Client shall identify the specific cause of the disagreement and shall pay when due that portion of the invoice not in dispute.

6.2.5. **Expenses:** Reimbursable expenses are in addition to hourly fees and are not included in any contract maximum specified in the letter component of the agreement unless specifically noted in the letter. Reimbursable expenses include such items as postage, reproduction, CAD drawing plotting, printing, photographic film and processing, contract typing of specifications, special materials or equipment, storage of investigative samples or forensic evidence, meals when traveling out of the Bay Area for the project, and travel at the IRS standard mileage rate. Lodging, meals and incidentals, for overnight travel, will be reimbursed either at cost or the Per Diem rates found on the General Services Administration web site (www.gsa.gov). A surcharge of 10% is added to cover processing and billing.

6.2.6. **Taxes or Fees:** Any taxes or fees, enacted by local, state or federal government subsequent to the date of this contract, and based on gross receipts or revenues will be added to amounts due under this agreement, in accordance with any such fees or taxes.

6.2.7. **Consultants:** The cost of consultants will be invoiced at a markup of 15 percent to cover administrative costs and overhead items such as insurance.

6.2.8. **Collection Costs:** If the Client fails to make payments when due and Architect/Engineer incurs any costs in order to collect overdue sums from the Client, the Client agrees that all such collection costs incurred shall immediately become due and payable to Architect/Engineer. Collection costs shall include, without limitation, legal fees, collection agency fees, and expenses, court costs, collection bonds and reasonable Architect/Engineer staff costs at standard billing rates for Architect/Engineer' time spent in efforts to collect. This obligation of the Client to pay Architect/Engineer' collection costs shall survive the term of this Agreement or any earlier termination by either party.

6.2.9. **Set-offs, Back charges, Discounts:** Payment of invoices shall not be subject to any discount or set-offs by the Client, unless agreed to in writing by Architect/Engineer. Payment to Architect/Engineer for services rendered and expenses incurred shall be due and payable regardless of any subsequent suspension or termination of this Agreement by either party.

6.2.10. **Satisfaction with Services:** Payment of any invoice by the Client to Architect/Engineer shall be taken to mean that the Client is satisfied with Architect/Engineer' services to the date of payment and is not aware of any deficiencies in those services

6.2.11. **Disputed Invoice:** If the Client objects to any portion of an invoice, the Client shall so notify Architect/Engineer in writing within five calendar days of receipt of the invoice. The Client shall identify in writing the specific cause of the disagreement and the amount in dispute and shall pay that portion of the invoice not in dispute in accordance with the other payment terms of this Agreement. Any dispute over invoiced amounts due that cannot be resolved within ten (10) calendar days after presentation of invoice by direct negotiation between the parties shall be resolved within thirty (30) days in accordance with the Dispute Resolution provision of this Agreement. Late payment charges as described herein shall be paid by the Client on all disputed invoice amounts that are subsequently resolved in Architect/Engineer' favor and shall be calculated on the unpaid balance from the due date of the invoice.

6.2.12. The Client shall not withhold amounts from the Architect/Engineer's compensation to impose a penalty or liquidated damages on the Architect/Engineer, or to offset sums requested by or paid to contractors for the cost of changes in the Work unless the Architect/Engineer agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

6.2.13. Records of Reimbursable Expenses and services performed on the basis of hourly rates shall be available to the Client at mutually convenient times.

6.2.14. Time Period: If the services covered by this Agreement have not been completed within 12 months of the date hereof, through no fault of Architect/Engineer, the amounts of compensation, rates and multiples set forth herein shall be equitably adjusted.

Article 7 – Miscellaneous Provisions

7.1. This Agreement shall be governed by California law, except that if the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 4.3.

7.2. Terms in this Agreement shall have the same meaning as those in AIA Document A201-2007, General Conditions of the Contract for Construction.

7.3. The Client and Architect/Engineer, respectively, bind themselves, their agents, successors, assigns and legal representatives to this Agreement. Neither the Client nor the Architect/Engineer shall assign this Agreement without the written consent of the other, except that the Client may assign this Agreement to a lender providing financing for the Project if the lender agrees to assume the Client's rights and obligations under this Agreement.

7.4. If the Client requests the Architect/Engineer to execute certificates, the proposed language of such certificates shall be submitted to the Architect/Engineer for review at least 14 days prior to the requested dates of execution. If the Client requests the Architect/Engineer to execute consents reasonably required to facilitate assignment to a lender, the Architect/Engineer shall execute all such consents that are consistent with this Agreement, provided the proposed consent is submitted to the Architect/Engineer for review at least 14 days prior to execution. The Architect/Engineer shall not be required to execute certificates or consents that would require knowledge, services or responsibilities beyond the scope of this Agreement.

7.5. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or Architect/Engineer.

7.6. Unless otherwise required in this Agreement, the Architect/Engineer shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

7.7. The Architect/Engineer shall have the right to include photographic or artistic representations of the design of the Project among the Architect/Engineer's promotional and professional materials. The Architect/Engineer shall be given reasonable access to the completed Project to make such representations. However, the Architect/Engineer's materials shall not include the Client's confidential or proprietary information if the Client has previously advised the Architect/Engineer in writing of the specific information considered by the Client to be confidential or proprietary. The Client shall provide professional credit for the Architect/Engineer in the Client's promotional materials for the Project.

7.8. If the Architect/Engineer or Client receives information specifically designated by the other party as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except to (1) its employees, (2) those who need to know the content of such information in order to perform services or construction solely and exclusively for the Project, or (3) its consultants and contractors whose contracts include similar restrictions on the use of confidential information.

7.9 Enforcement: Failure of Architect/Engineer or Client to act to enforce any of the provisions of this Agreement at any time shall not act as a waiver nor limit the right of Architect/Engineer or Client to act to enforce those provisions at any other time.

7.10. Cost Estimates: Construction cost estimates prepared by Architect/Engineer represent our best judgment as design professionals familiar with the construction industry. Sources of information for estimates may include data derived from construction contractors, material suppliers, publications, and our own experience and records of other projects. Until bid documents are completed, estimates are based only on preliminary or partially developed design concepts. It is recognized furthermore that neither Architect/Engineer nor the client has control over the cost of labor, materials, or equipment, over a bidder's method of determining bid prices, over competitive bidding, market, or negotiating conditions. Accordingly, Architect/Engineer cannot and does not warrant or represent that bids or negotiated prices will not vary from the project budget, if any, provided by the client, or from any cost estimate or evaluation prepared by Architect/Engineer.

7.11. Construction Administration and Hold Harmless: If directed to do so by the client, Architect/Engineer shall provide construction administration services to be compensated on an hourly basis, unless other payment arrangements are stipulated as a part of this Agreement. These services may include:

7.11.1. Architect/Engineer shall visit the site at intervals appropriate to the stage of construction or as otherwise agreed by Architect/Engineer in writing to become generally familiar with the progress and quality of the Work and to determine in general if the Work is proceeding in accordance with the Contract Documents. However, Architect/Engineer shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of such on-site observations as an architect, Architect/Engineer shall keep the Client informed of the progress and quality of the Work and shall endeavor to guard the Client against defects and deficiencies in the Work of the Contractor.

7.11.2. Architect/Engineer shall review and take other appropriate action upon the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for conformance with the design concept of the Work and with the information given in the Contract Documents. Such action shall be taken with reasonable promptness so as to cause no delay. Architect/Engineer' approval of a specific item shall not indicate approval of an assembly of which the item is a component.

7.11.3. Architect/Engineer shall prepare Change Orders for the Client's approval and execution in accordance with the Contract Documents, and shall have authority to order minor changes in the Work not involving an adjustment in the Contract Sum or an extension of the Contract Time which are not inconsistent with the intent of the Contract Documents.

7.11.4. If the client does not direct Architect/Engineer to provide Construction Administration Services, the client agrees to defend, indemnify and hold Architect/Engineer harmless from any claims arising during or following the construction process, unless such claim is the result of prior negligent acts by Architect/Engineer.

7.11.5. Non Responsibility for Construction Procedures: Architect/Engineer shall not have control or charge of and shall not be responsible for construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, for the acts or omissions of the Contractor, Subcontractors or any other persons performing any of the Work, or for the failure of any of them to carry out the Work in accordance with the Contract Documents.

7.12. Limitation of Liability: The Client and Architect/Engineer have discussed their risks, rewards and benefits of the project and Interactive Resource's total fee for services. The risks have been allocated such that the Client agrees that, to the fullest extent permitted by law, Interactive Resource's total liability to Client for any and all injuries, claims, losses, expenses, damages, or claim expenses arising out of this agreement from any cause or causes, shall not exceed the total amount of $50,000 or the amount of fees paid to Architect/Engineer, whichever is greater. Such causes include, but are not limited to design professional's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

7.13. Witness Fees, Indemnity and Hold Harmless from Third Party Claims: When Architect/Engineer performs consulting services involving expert witness testimony, investigation, or repair of construction defects for a project which is, or is expected to be, at the time of this Agreement, the subject of litigation, it is not unlikely that Architect/Engineer could be named as a party, subpoenaed as a percipient witness or subpoenaed to produce documents at some future date, merely because of the firm's participation. In recognition of this exposure, the client agrees to indemnify, defend and hold Architect/Engineer harmless from any claims, expenses, judgments, or other costs, including defense costs, and including the time of Architect/Engineer personnel, at normal professional billing rates, required to defend and indemnify Architect/Engineer against any claim brought against Architect/Engineer by a party other than the client for any activity relating to the services performed under this contract. Client agrees to reimburse Architect/Engineer for the cost of any testimony as a percipient witness at the scheduled rate in Exhibit B for expert testimony less the statutory compensation paid by the party requesting the testimony and to compensate Architect/Engineer at the rates scheduled in Exhibit B for any time spent in the process of document production less that statutory compensation paid by the party requesting the documents. This indemnity and hold harmless agreement will not be effective for any claims, losses or expenses arising out of the sole negligence or willful misconduct of Architect/Engineer.

7.14. Asbestos and Other Hazardous Substances: Client acknowledges that Architect/Engineer' scope of services for this project does not include any work related in any way to asbestos, mold, pollution and/or hazardous waste. Should Architect/Engineer knowingly encounter, or any party knowingly encounter such materials on the job site, or should it in any other way become known that such materials are present or may be present on the job site or any adjacent or nearby areas which may affect Architect/Engineer' services, Architect/Engineer may, at its option, terminate its services on the project until such time as client retains a qualified contractor to abate and/or remove the asbestos, pollution and/or hazardous waste materials and warrant that the job site is free from any hazard which may result from the existence of such materials. Client agrees to bring no claims against Architect/Engineer, its principals, employees, agents and/or consultants for any delay arising out of or connected with the enforcement of this provision.

7.14.1. American With Disabilities Act: The Americans with Disabilities Act (ADA) is a Federal law now in effect which affects virtually every type of building except private residences, private clubs, and churches. In some cases, even these facilities are included. The ADA is unique in that it is not enforced by local building officials or subject to plan check. It is enforced by the U. S. Attorney General or through civil action. To avoid any misunderstanding about how our services may or may not involve ADA compliance for your facilities, we are providing the following:

7.14.2. New Buildings: When Architect/Engineer is providing design of a new building we will use ordinary skill and care to include in the design our interpretation of ADA compliance requirements.

7.14.3. Alterations and Additions to Existing Buildings: When Architect/Engineer is providing design of alterations to existing facilities, we are not providing a survey of ADA compliance or compliance design for the entire facility unless a specific written provision for an ADA survey or compliance design appears in our agreement. To the extent that the alteration work may require ADA compliance or that it may trigger ADA compliance in areas not altered, we will use ordinary skill and care to include in our design services our interpretation of ADA compliance requirements. Our fee, however, shall not include ADA required design outside the area to be altered unless specifically provided for in writing in our agreement. We do not provide legal opinions about the applicability of ADA, and such opinions, when required to advance the design process, are the responsibility of the Client.

7.14.4. Services Not Involving Building Design or Alterations: When Architect/Engineer is providing services where the ultimate instrument of service is other than construction drawings and specifications for new buildings or alterations to existing buildings, we are not providing a survey of ADA compliance or making recommendations for compliance unless a specific written provision for an ADA survey appears in our agreement.

7.14.5. ADA Surveys: Other than as described above, Architect/Engineer can provide ADA surveys and cost estimate as specific project tasks when requested by clients. Such requests shall be specifically confirmed in writing as to scope and objectives as a part of the agreement. In making ADA surveys, Architect/Engineer will use ordinary care and skill to interpret the ADA. Legal opinions about the applicability of the ADA or what is *"readily achievable"* shall be the responsibility of the Client and his or her legal counsel.

7.15. Building Diagnostics – Exploratory Demolition: Whenever, as a component of services under this agreement, Architect/Engineer directs, coordinates or facilitates exploratory demolition and subsequent patching of finishes, such work shall be accomplished by others, either licensed independent contractors retained by Client, or Client's designated employees. Unless otherwise stipulated and agreed to by Architect/Engineer in writing, patching shall be considered temporary and cosmetic in nature. Architect/Engineer shall have no responsibility for the integrity of any patch or the weather-resistive performance of any patched building component.

All exploratory demolition is limited in scope. Client recognizes and agrees that Architect/Engineer has no responsibility for taking any action, including reporting, estimating repair costs or designing repairs for conditions not observed as a result of exploratory demolition. The only way to detect all damage and defects in a building is to totally dismantle the entire building.

7.16. Plan Check Response: Recently many jurisdictions have retained private plan checking companies. This can result in plan check comment lists three to six pages in length. Interpretation of the California Building Code (CBC) can be a subjective process. While we are very familiar with most structural requirements of the CBC, it is possible that a plan checker could have different interpretations of specific requirements. Also, we will provide a level of detail in the construction documents that is sufficient, based upon our experience, to construct the project in accordance with the construction documents. It is possible that the plan checker will require additional detail. For this reason, we limit our proposal to include two hours of plan check response time. If it is clear that the response will require greater effort on our part, we will discuss the issue with you, and require your authorization to proceed prior to completing our response. Response time in excess of this amount will be charged at our current rate.

7.17. Risks/Rewards of Geotechnical Consultants: The structural calculations and other design documents for the above project have been, or will be, prepared using assumed soils and foundation design criteria. Use of assumed soils conditions and foundation design criteria may create significant risks. These risks include, but are not limited to, settlement, landslide, liquefaction, soil expansion, and uneconomical foundation design. These risks can be reduced by procuring the services of a qualified geotechnical consultant. Costs of geotechnical investigation services are normally borne by the Client; therefore, any savings realized by not obtaining a geotechnical report will benefit the Client.

The Client, by signing and returning a copy of this letter, acknowledges the following:

- The Client has evaluated the risks and rewards of directing the design professionals to use assumed geotechnical design criteria, without the benefit of a current geotechnical report.
- The Client directs the design professionals to use assumed geotechnical design criteria.
- The Client alone stands to benefit from the rewards of the decision not to obtain a current geotechnical report.
- The Client assumes all risks associated with the decision to not obtain a current geotechnical report.

Article 8 – Licensed Architects and Engineers

To comply with Business and Professions Code Section 5536.22 and 6749, architectural and engineering services, when performed under this agreement, shall be performed or supervised by one or more of the following licensed architect or licensed engineer:

Thomas K. Butt, FAIA (CA-7389; NV-1436)
Andrew M. Butt, AIA (CA-29669)
Edward J. Anisman, AIA (CA-14225)
Brant S. Fetter, AIA (CA-35010)
Christian M. Lutjen, AIA (CA-34865)
Paul M. Westermann, CE (CA-35655) SE (CA-3097)

Article 9 – Special Terms and Conditions

Special terms and conditions that modify this Agreement are as follows:

Article 10 – Scope of the Agreement

10.1. This Agreement represents the entire and integrated agreement between the Client and the Architect/Engineer and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Client and Architect/Engineer.

10.2. This Agreement is comprised of the following documents listed below:

10.2.1. Exhibit A Rate Schedule

10.2.2. Exhibit B Insurance Coverage (upon request)

Article 11 – Media and Photography

11.1. The Owner(s) agree and consent that Architect, and its nominees and assigns, may use the likeness and/or photography, as applicable, or any reproduction (full or partial) thereof, in any form, style, or color, together with any writing and other advertising material, including television, in connection therewith.

The consent and release are given without limitation upon, or liability for, any use for advertising, illustration, publication or broadcast of every kind, or in trade or media, or for any purpose. I further agree that such photography and/or likeness and the media format(s), thereof, shall be and remain the Architect's exclusive property. I further waive any right to inspect or approve the commercial or advertising material.

Rate Schedule

Title	Per Hour
President/Sr. Project Manager	300.00
Managing Principal/Sr. Project Manager	280.00
Principal/Sr. Project Manager	265.00
Technical Advisor/Sr. Project Manager	245.00
Project Manager/Senior Engineer	225.00
Senior Project Designer/Drafter	205.00
Project Designer/Drafter	190.00
Architectural Staff	170.00
Admin/Technical Support	155.00
Architectural Intern	95.00
Expert Testimony	450.00

*Rates are subject to change as employees receive salary modifications.
Interactive Resources may opt to utilize contract employees for peak loads.

Last revision July 1, 2025

Sierra-Plumas Joint Unified School District

New Course Proposal

Submitted by: Megan Meschery

Name/position: Director of Student Improvement

Date: 06/04/2026

BRIEF DESCRIPTION OF COURSE

School:	Loyalton High School
Course Title:	AP Precalculus
Full Year or Semester:	Full Year
Audience:	current HS students
Prerequisites:	Algebra 2 or Higher
UC/CSU "a-g":	c-mathematics
UC/CSU Transferable:	Yes, with passing score of 3 or higher, university dependent

Instructional Focus:

AP Precalculus is a college-level mathematics course designed to prepare students for calculus and other advanced mathematics, science, engineering, and business courses.

Students will analyze functions numerically, graphically, verbally, and analytically while developing procedural fluency and conceptual understanding.

The course aligns with the AP Precalculus Course and Exam Description established by the College Board.

UC Honor designation?	XYES	NO
Integrated (Academics/CTE)?	YES	X NO
Advanced Placement?	XYES	NO

Superintendent Approval:

____

Signature / Date

LAND EXCHANGE AGREEMENT

THIS LAND EXCHANGE AGREEMENT (“Agreement) is entered into on June 23, 2026, by and between the SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT (“District”) and the CITY OF LOYALTON (“City”). The District and City may be referred individually as “Party” or collectively as “the Parties”.

RECITALS:

1. This Agreement contains the terms of an equal exchange of land between the District and the City of certain real property located in Sierra County, California (“the Exchange”).

2. The District has title to certain real property, APN 017-030-001-000, and the Southeast corner of the property contains a well owned by the City of Loyalton. The District and City have mutually identified a 2,822 square foot portion of the parcel around the City-owned well (“the Well Parcel”) as described in **Exhibit A** and depicted in the plat attached as **Exhibit C**, both of which are incorporated into this Agreement by reference.

3. The District also has title to certain real property located in the City of Loyalton, identified as APN 017-082-020-000, which is adjacent and to the East and North of real property which the City has title to, identified as APN 017-082-022-000, as depicted in the plat attached as **Exhibit 3** which is incorporated into this Agreement by reference. The District and the City have mutually identified a portion of the Southeastern corner of City-owned parcel APN 017-082-020-000 consisting of the 2,822 square foot quadrilateral with sides of 40 feet, 70.6 feet, 40 feet, and 70.5 feet (“the Museum Parcel) as depicted in **Exhibit 3** by the lines marked “O.L.L.” and “A.L.L.”

4. The Exchange entails:

    a. The conveyance of the Well Parcel from the District to the City by use of the grant deed attached as **Exhibit D**;

    b. The District’s grant to the City of an easement over the District’s real property APN 017-030-001-000 as described in **Exhibit B** and depicted in the plat attached as **Exhibit C** by use of the Easement and Use Agreement attached as **Exhibit E**; and

    c. The conveyance of the Museum Parcel from the City to the District by way of a lot line adjustment to transfer the Museum Parcel from APN 017-082-022-000 to APN 017-082-020-000 as depicted in **Exhibit 3** after which the boundaries of the City’s resultant parcel would be as described in **Exhibit 1** and the boundaries of the District’s resultant parcel would be as described in **Exhibit 2**.

5. The District’s governing board adopted a Notice of Exemption Determination on April 1, 2026, declaring the proposed conveyance of the Well Parcel to the City exempt from the Surplus Land Act. The Notice of Exemption Determination was filed with the Department of Housing and Community Development (“DHCD”) on April 6, 2026. DHCD found that the Well Parcel was “exempt surplus land” under the Surplus Land Act on May 1, 2026.

6. The aforementioned conveyance of the District's Well Parcel to the City, as set forth herein below, includes transfer of all right, title, and interest to the described portions of the Well Parcel, and all rights and interests appurtenant thereto, including all land coverage rights and development rights, except as defined in this Agreement below.

7. The aforementioned conveyance of the City's Museum Parcel to the District, as set forth herein below, includes transfer of all right, title, and interest to the described portions of the Museum Parcel, and all rights and interests appurtenant thereto, including all land coverage rights and development rights, except as defined in this Agreement below.

NOW THEREFORE, in consideration of the mutual agreements set forth herein, and the respective benefits accruing to the Parties hereto, the Parties agree as follows:

1. <u>ESSENTIAL TERMS OF THE TRANSACTION.</u>

The Parties agree that the above recitals are true and correct.

The District and City hereby agree on the terms and conditions set forth below to carry out the Exchange, consisting of:

a) The District shall promptly take all necessary actions to convey the Well Parcel (APN to be assigned by the County post-conveyance) described and depicted in **Exhibits A and C** to the City by way of the grant deed attached as **Exhibit D**. The City shall promptly take all necessary actions to accept or record the grant deed.

b) The Parties shall promptly take all necessary actions to execute the Easement and Use Agreement attached as **Exhibit E**. The City shall promptly take all necessary actions to accept or record the Easement and Use Agreement.

c) Once the District executes the grant deed attached as **Exhibit D**, then the City shall promptly take all necessary actions to convey the Museum Parcel to the District by way of executing a lot line adjustment in which the boundary between City-owned property APN 017-082-022-000 and District-owned property APN 017-082-020-000 is adjusted to transfer the 2,822 square foot quadrilateral with sides of 40 feet, 70.6 feet, 40 feet, and 70.5 feet ("the Museum Parcel) as depicted in **Exhibit 3** by the lines marked "O.L.L." and "A.L.L." after which the boundaries of the City's resultant parcel will be as described in **Exhibit 1** and the boundaries of the District's resultant parcel will be as described in **Exhibit 2**. The District shall promptly take all necessary actions to accept or record the certificate of lot line adjustment in whatever form is required by the City or Sierra County at which time the Parties "Right of Entry and License Agreement" with respect to the Museum Parcel shall be terminated.

2. <u>MUTUAL UNDERSTANDINGS, REPRESENTATIONS, AND ACKNOWLEDGMENTS</u>

a. <u>Captions</u>.

The captions on the articles and sections of this Agreement are for convenience only, and shall be of no force or effect in the interpretation of the Agreement.

b. Entire Agreement

The contents of this Agreement are the entire agreement between the parties, and supersede all written and oral communication between the parties prior to its execution, all understanding and negotiations regarding the same having been merged herein.

c. Modification

This Agreement shall not be modified except by the written agreement of the parties.

d. Specific Performance as Remedy

The Parties agree that the breach of a Party's obligation under this Agreement to convey the Well Parcel, to execute the Easement and Use Agreement, or to convey the Museum Parcel cannot be adequately relieved by pecuniary compensation, and the Parties agree that the non-breaching Party may exercise all available legal and equitable remedies, including the right to bring an action for specific performance.

IN WITNESS WHEREOF, City and District, pursuant to action and approval hereof by their respective governing boards, have caused this Agreement to be executed the day and year written below as follows:

THE CITY OF LOYALTON	SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
By: ________________________	By: ________________________
Mayor, City Council	President, Governing Board
Date:____________________	Date:____________________
Attest:	Attest:
By: ________________________	By: ________________________
Vice Mayor, City Council	Clerk, Governing Board

LAND EXCHANGE AGREEMENT

Exhibit A

Description of Well Parcel to be Conveyed from District to City

Exhibit A

Parcel 1

A portion of the 16.873 acre parcel shown on Book1 of Maps and Surveys at Page 59, Sierra County Records, situate within the Southeast Quarter of Section 12, Township 21 North, Range 15 East, M.D.M., in the City of Loyalton, County of Sierra, State of California, being more particularly described as follows:

> **Beginning** at an angle point on the Southerly boundary of said 16.873 acre parcel, and being the Southwest corner of the Sierra Valley Hospital District parcel as shown on Book 1 of Maps and Surveys at Page 29, said Sierra County Records, from which the Southeast corner of said Section 12 bears South 88°43'02" East a distance of 1040.80 feet;
>
> thence along said Southerly boundary North 89°49'00" West a distance of 58.26 feet;
>
> thence departing said Southerly boundary North 00°13'00" East a distance of 23.12 feet;
>
> thence South 89°47'00" East a distance of 18.26 feet;
>
> thence North 00°13'00" East a distance of 36.89 feet;
>
> thence South 89°49'00" East a distance of 40.00 feet to a point on the West boundary of said Sierra Valley Hospital District parcel;
>
> thence along said West boundary South 00°13'00" West a distance of 60.00 feet to the **Point of Beginning**.

Said parcel contains an area of approximately 2,822 square feet.

The Basis of Bearings of this description is identical to that shown in Book1 of Maps and Surveys at Page 59, Sierra County Records.

This description was prepared pursuant to Division 2 of Title 7, Chapter 2, Article 1, Section 66428 (a)(2), California Government Code.

APN: 017-030-001-000 (portion)

LICENSED LAND SURVEYOR
RYAN
GARETT
COOK
EXP. 12/31/2027
7924
STATE OF CALIFORNIA

4-13-2026

LAND EXCHANGE AGREEMENT

Exhibit B

Description of Easement which District will Grant to City

Exhibit B

Easement

A portion of the 16.873 acre parcel shown on Book1 of Maps and Surveys at Page 59, Sierra County Records, situate within the Southeast Quarter of Section 12, Township 21 North, Range 15 East, M.D.M., in the City of Loyalton, County of Sierra, State of California, being more particularly described as follows:

Commencing at an angle point on the Southerly boundary of said 16.873 acre parcel, and being the Southwest corner of the Sierra Valley Hospital District parcel as shown on Book 1 of Maps and Surveys at Page 29, Sierra County Records, from which the Southeast corner of said Section 12 bears South 88°43'02" East a distance of 1040.80 feet;
thence along said Southerly boundary North 89°49'00" West a distance of 58.26 feet;
thence departing said Southerly boundary North 00°13'00" East a distance of 7.12 feet to the **Point of Beginning**;
thence North 89°47'00" West a distance of 74.78 feet;
thence North 81°09'36" West a distance of 95.64 feet;
thence along a tangent circular curve to the left with a radius of 20.00 feet and a central angle of 98°39'24" an arc length of 34.44 feet;
thence South 00°11'00" West a distance of 1.79 feet to an angle point on the Southerly boundary of said 16.873 acre parcel;
thence along said Southerly boundary South 00°11'00" West a distance of 20.00 feet to a point on the Northerly right-of-way of W Fourth Street;
thence along said Northerly right-of-way North 89°49'00" West a distance of 39.00 feet;
thence departing said Southerly boundary and Northerly right-of-way North 00°11'00" East a distance of 9.00 feet;
thence along a tangent circular curve to the right with a radius of 50.00 feet and a central angle of 98°39'24" an arc length of 86.09 feet;
thence South 81°09'36" East a distance of 101.41 feet;
thence South 89°47'00" East a distance of 73.58 feet;
thence South 00°13'00" West a distance of 16.00 feet to the **Point of Beginning**.

Said easement contains an area of approximately 4,968 square feet.

The Basis of Bearings of this description is identical to that shown in Book1 of Maps and Surveys at Page 59, Sierra County Records.

APN: 017-030-001-000 (portion)

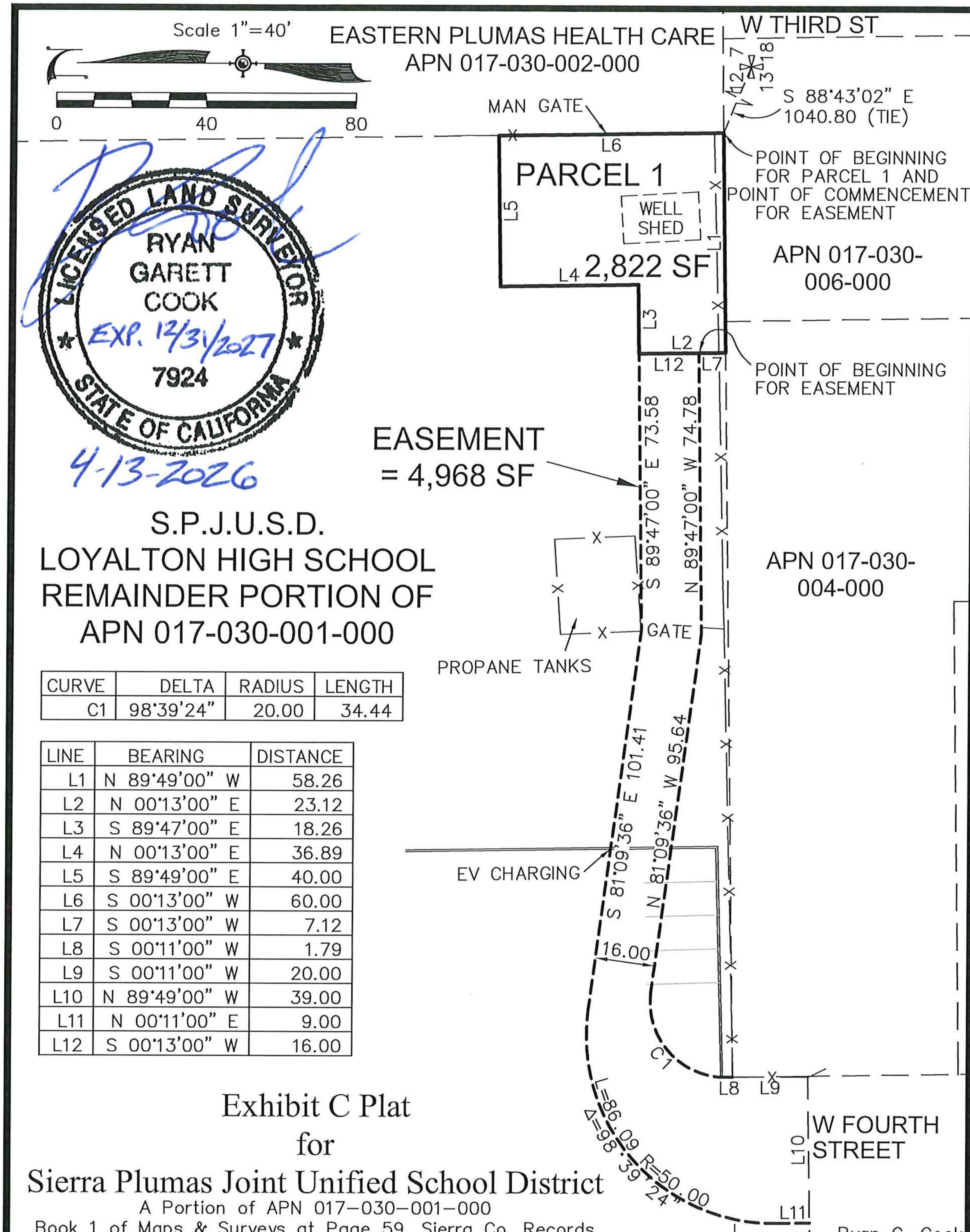
LICENSED LAND SURVEYOR
RYAN GARETT COOK
EXP. 12/31/2027
7924
STATE OF CALIFORNIA

4-13-26

LAND EXCHANGE AGREEMENT

Exhibit C

Plat Depicting Well Parcel and Easement which District will Grant to City



CURVE	DELTA	RADIUS	LENGTH
C1	98°39'24"	20.00	34.44

LINE	BEARING	DISTANCE
L1	N 89°49'00" W	58.26
L2	N 00°13'00" E	23.12
L3	S 89°47'00" E	18.26
L4	N 00°13'00" E	36.89
L5	S 89°49'00" E	40.00
L6	S 00°13'00" W	60.00
L7	S 00°13'00" W	7.12
L8	S 00°11'00" W	1.79
L9	S 00°11'00" W	20.00
L10	N 89°49'00" W	39.00
L11	N 00°11'00" E	9.00
L12	S 00°13'00" W	16.00

Exhibit C Plat
for
Sierra Plumas Joint Unified School District

A Portion of APN 017-030-001-000
Book 1 of Maps & Surveys at Page 59, Sierra Co. Records
Situate in the SE 1/4 of Section 12,
Township 21 North, Range 15 East, M.D.M.
City of Loyalton ~ Sierra County ~ California
April, 2026

Ryan G. Cook
Professional Land Surveyor
5405 Mae Anne Avenue
Reno, NV 89523
(775) 787-4316

J260288

LAND EXCHANGE AGREEMENT

Exhibit D

Grant Deed Conveying Well Parcel from District to City

Recording Requested By and
When Recorded Mail To:

City of Loyalton
P.O. Box 128
Loyalton, CA 96118

APN(s): to be assigned

Exempt from imposition of the Documentary Transfer Tax pursuant to Revenue and Taxation Code Section 11922, and from the imposition of Recording Fees pursuant to Government Code Section 27383.

GRANT DEED

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT hereby grants to the CITY OF LOYALTON the following real property being the Southeastern portion of 700 Fourth Street, City of Loyalton, Sierra County, California, APN 017-030-001-000 as more particularly described in **Exhibit A** and depicted in the plat attached as **Exhibit C**. (There is no Exhibit B to this Grant Deed.)

Dated:_____________

____
Sierra-Plumas Joint Unified School District
By Sean Snider, Superintendent

[ACKNOWLEDGMENTS, ACCEPTANCE, and EXHIBITS attached]

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
) ss.
County of Sierra)

On __________________ before me, _____________________________, Notary Public, personally appeared ____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal. ____
Notary Public

Seal:

CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by the attached document is hereby accepted by the undersigned, and on behalf of, the City of Loyalton pursuant to authority conferred by the City Council on ____________________________, and Grantee consents to the recordation thereof by its duly authorized officer.

Dated: __________________

CITY OF LOYALTON

By:________________________________

Name:______________________________

Title:_______________________________

ACKNOWLEDGMENT

A certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
) **ss.**
County of Sierra_________)

On ________________________ before me, ______________________________________, Notary Public, personally appeared ____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

____
Notary Public

Seal

LAND EXCHANGE AGREEMENT

Exhibit E

Easement and Use Agreement

Recording Requested By and
When Recorded Mail To:

City of Loyalton
P.O. Box 128
Loyalton, CA 96118

APN(s): 017-030-001-000

Exempt from imposition of the Documentary Transfer Tax pursuant to Revenue and Taxation Code Section 11922, and from the imposition of Recording Fees pursuant to Government Code Section 27383.

CITY OF LOYALTON
AND
SIERRA-PLUMAS UNIFIED SCHOOL DISTRICT
EASEMENT AND USE AGREEMENT

This Easement and Use Agreement (hereafter "Agreement") is made this 23rd day of June, 2026, in Loyalton, California, by and between the City of Loyalton, a California municipal corporation, (hereafter "City") and the Sierra-Plumas Joint Unified School District, a California unified public school district (hereafter "District"). Loyalton and District may also be individually referred to as "a Party" or jointly referred to as "the Parties."

RECITALS

Whereas, the Parties have entered into a property exchange agreement which includes District's conveyance of the Southeastern portion of District-owned parcel APN 017-030-001-000 ("the Benefited Property" which will receive its own APN from Sierra County after the conveyance is completed) to City as described in **Exhibit A** and depicted in the plat attached as **Exhibit C** both of which are incorporated into this Agreement be reference; and

Whereas, the Benefited Property conveyed from the District to the City lacks direct access to a public road; and

Whereas, the District is willing to grant an easement to the City on the terms and conditions set forth below.

NOW, THEREFORE, it is agreed as follows:

1. RECITALS AND UNDERSTANDINGS

The purpose of this Agreement is to set forth the various duties, responsibilities and commitments of the Parties with regard to District's grant to City of an access easement to allow City to travel over the District's real property to access the Well Parcel.

District is the owner of that real property commonly referred to as APN 017-030-001-000 and more particularly described in the grant deed recorded in Book 1 of Maps and Surveys at

Page 59, Sierra County Records, situate within the Southeast Quarter of Section 12, Township 21 North, Range 15 East, M.D.M. in the City of Loyalton (hereafter "Burdened Property"). The Burdened Property is also depicted in part in the plat included as **Exhibit C**.

By separate property exchange agreement, the District granted to the City the Benefited Property described in **Exhibit A** and depicted in the plat included as **Exhibit C**.

2. GRANT OF EASEMENT

District hereby grants to City a permanent, non-exclusive access easement ("the Easement") over and across the Burdened Property as described in **Exhibit B** (incorporated into this Agreement by reference) and depicted in the plat included as **Exhibit C** for purposes of ingress and egress to the Benefited Property to transit from West Fourth Street across the Burdened Property to the Benefited Property.

District retains the right to enter onto the Easement for any purpose incidental to the operation, maintenance, or improvement of the Burdened Property that does not conflict with the use of the Easement Area.

3. CONSIDERATION

The District and the City have entered into a Land Exchange Agreement of even date herewith pursuant to which the City is completing a lot line adjustment in which the boundary between City-owned property APN 017-082-022-000 and District-owned property APN 017-082-020-000 is adjusted to transfer 2,822 square feet ("Museum Parcel") from the City to the District and the District is transferring 2,822 square feet of APN 017-030-001-000 ("Well Parcel") to the City. The District is granting the Easement to the City so that the City can access the Well Parcel from a public right-of-way and said grant is part of the consideration for the Land Exchange Agreement.

4. ASSIGNMENT AND PROHIBITED USES

City shall not assign, transfer, mortgage, pledge, or encumber its interest in the Easement Area or allow any person or entity to occupy or use the Easement Area or any portion thereof inconsistent with this Agreement without the prior written consent of District, which shall not be unreasonably withheld. Any assignment or encumbrance without District's consent shall be void.

5. REPAIR OF DAMAGE TO DISTRICT PROPERTY

City shall promptly repair any damage to the Burdened Property caused by City, its officers, employees, agents, independent contractors, volunteers, guests, or invitees. If any such damage is not repaired within 30 days after written notice thereof from District to City, then District may repair the damage and bill City for the costs of such repair. Any such bill shall be paid within 30 days after its presentation to City. If the actions necessary to carry out the repairs are prevented by weather, Acts of God, labor strife, war, terrorist acts or applicable governmental regulation, or if the repairs require more than 30 days to remedy, the 30 days shall be extended during the time such action is prevented or for the additional time to repair is needed.

6. REMEDIES ON DEFAULT

In the event that City, its officers, employees, independent contractors, agents, volunteers, guests, or invitees shall fail to perform any of its obligations or duties specified herein or use the Easement Area in a manner inconsistent with the terms and provisions of this Agreement, District shall give City written notice, specifying wherein City is in default.

In the event that District, its officers, employees, independent contractors, agents, volunteers, guests, or invitees shall fail to perform any of its obligations or duties specified herein, City shall give District written notice, specifying wherein District is in default.

A Party shall have 30 days from the date of said notice of default to cure any alleged default before the Party providing notice may pursue any remedy provided by law. If the actions necessary to remedy the alleged default are prevented by weather, Acts of God, labor strife, war, terrorist acts or applicable governmental regulation, or if the actions necessary to cure the alleged default require more than 30 days to remedy, the 30 days shall be extended during the time such action is prevented or for the additional time is needed.

7. SUCCESSORS

In the case of an assignment or transfer to which District consents, this Agreement shall be binding on and inure to the benefit of the successors and assigns of the Parties. Except for assignment or transfer to which District consents, this Agreement as set forth previously is nontransferable and nonassignable. District's consent to one assignment or transfer shall not be construed as consent to any other assignment.

8. MISCELLANEOUS PROVISIONS

This Agreement is governed by the laws of the State of California and any questions arising under this Agreement shall be construed or determined according to such law. Time is of the essence of this Agreement. All provisions, whether covenants or conditions, on the part of City and District shall be deemed both covenants and conditions.

9. NONEXCLUSIVE EASEMENT

The easement granted in this Agreement is nonexclusive. District retains the right to make any use of the Burdened Property and/or Easement Area, including the right to grant concurrent easements in the Burdened Property and/or Easement Area to third parties, that does not interfere with City's use and enjoyment of the Easement herein granted or violate any applicable law.

10. INDEMNIFICATION AND HOLD HARMLESS

City shall protect, indemnify, hold harmless and defend District, its elected and appointed officials, officers, employees and agents, from and against any and all suits, actions, judgments, legal or administrative proceedings, arbitrations, claims, demands, causes of action, damages, liabilities, interest, attorney's fees, fines, penalties, losses, costs and expenses of whatsoever kind or nature, including but not limited to those arising out of injury to or death of District's elected and appointed officials, officers, employees and agents, whether directly or indirectly caused or contributed to in whole or in part or claimed to be caused or contributed to in whole or in part by reason of any negligent act, omission or fault or willful misconduct whether active or passive of City, its employees, agents or independent contractors arising out of, in connection with or incidental to the performance of their duties, activities or operations under this Agreement (hereinafter referred to as “Claim” or "Claims"). City’s aforesaid indemnity, defense and hold harmless obligations, or portions or applications thereof, shall apply to the extent that the indemnified party did not contribute to the alleged or claimed damage or injury. Such indemnification, however, is subject to District, and any other parties claiming the right to be indemnified, providing written notice to City of any such claim for damages under this Agreement for which this indemnification provision applies, within 15 days of District or any party claiming the right to be indemnified receiving notice of such claim.

Termination of this Agreement shall not release City from its obligations under this paragraph, as to any Claim, so long as the event upon which such Claim is predicated shall have occurred prior to the effective date of any such termination and arose out of or was in any way connected with the duties, operations or activities by City, its employees, agents or independent contractors under this Agreement.

Submission of endorsements or insurance certificates or submission of other proof of compliance with the insurance requirements in this Agreement does not relieve City from liability under this paragraph. The obligations of this paragraph shall apply whether or not such insurance policies shall have been determined to be applicable to the Claim.

In any and all claims against District, or its elected and appointed officers, officials, employees, volunteers or agents, by any employee of City, any independent contractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, the indemnification obligation under this paragraph shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable by or for City or any of its independent contractors under Worker's Compensation acts, disability benefit acts or other employee benefit acts.

11. ATTORNEYS FEES

In the event that any arbitration, litigation or other action or proceeding of any nature between the Parties becomes necessary to enforce or interpret all or any portion of this Agreement or because of an alleged breach by either Party of any of the terms hereof, it is mutually agreed that the losing or defaulting Party shall pay the prevailing Party's reasonable attorney's fees, costs, and expenses incurred in connection with the prosecution or defense of such action or proceeding.

12. ENTIRE AGREEMENT

This writing constitutes the entire agreement between the Parties relative to the matters specified herein, and no modifications hereof shall be effective unless and until such modification is evidenced by a writing signed by both Parties to this Agreement. There are no understandings, agreements, conditions, representations, warranties, or promises with respect to the subject matter of this Agreement except those contained in or referred to in this writing.

13. SEVERABILITY

If any provision of this Agreement is held to be unenforceable, the remainder of this Agreement shall be severable and not affected thereby.

14. WAIVER OF RIGHTS

Any waiver at any time by either Party hereto of its rights with respect to a breach or default, or any other matter arising in connection with this Agreement, shall not be deemed to be a waiver with respect to any other breach, default or matter.

15. REMEDIES NOT EXCLUSIVE

The use by either Party of any remedy specified herein for the enforcement of this Agreement is not exclusive and shall not deprive the party using such remedy of, or limit the application of, any other remedy provided by law.

16. NOTICES

All notices, statements, reports, approvals, or requests or other communications that are required either expressly or by implication to be given by either Party to the other under this Agreement shall be in writing and signed for each Party by such officers as each may, from time to time, authorize in writing to so act. All such notices shall be deemed to have been received on the date of delivery if delivered personally or three days after mailing if enclosed in a properly addressed and stamped envelope and deposited in a United States post office for delivery. Unless and until formally notified otherwise, all notices shall be addressed to the Parties at their addresses shown below:

City of Loyalton
P.O. Box 128
Loyalton, CA 96118

Sierra-Plumas Joint Unified School District
109 Beckwith Rd.
Loyalton, CA 96118-0955

17. INTERPRETATION OF THIS AGREEMENT

The Parties acknowledge that each Party has reviewed, negotiated and revised this Agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any document executed and delivered by any Party in connection with the transactions contemplated by this Agreement.

18. NOTARIZATION OF AGREEMENT

District's governing board authorizes Sean Snider, Superintendent, to notarize this Agreement on District's behalf.

The Loyalton City Council authorizes ____________________, to accept and notarize this Agreement on City's behalf.

IN WITNESS WHEREOF, District and City, pursuant to action and approval hereof by their respective governing boards, have caused this Agreement to be executed the day and year written below as follows:

THE CITY OF LOYALTON

By: _________________________

Mayor, City Council

Date:____________________

Attest:

By: __________________________

Vice Mayor, City Council

SIERRA-PLUMAS JOINT
UNIFIED SCHOOL DISTRICT

By: __________________________

President, Governing Board

Date:____________________

Attest:

By: __________________________

Clerk, Governing Board

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
) ss.
County of)

On __________________ before me, ______________________________, Notary Public, personally appeared ____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal. ____
Notary Public

Seal:

CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by the attached document is hereby accepted by the undersigned, and on behalf of, the City of Loyalton pursuant to authority conferred by the City Council on ____________________________, and Grantee consents to the recordation thereof by its duly authorized officer.

Dated: ___________________

CITY OF LOYALTON

By:___________________________________

Name:_________________________________

Title:_________________________________

ACKNOWLEDGMENT

A certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
) **ss.**
County of Sierra_________)

On ________________________ before me, ______________________________________, Notary Public, personally appeared ____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

____
Notary Public

Seal

LAND EXCHANGE AGREEMENT

Exhibit 1

Description of City-Owned Parcel 2A after Lot Line Adjustment is Completed

Exhibit 1

Resultant
Parcel 2A

A portion of Parcel 2 of the parcel described in Grant Deed Document Number 2014162613, recorded December 3, 2014, Sierra County Records, being a portion of the 3.55 acre parcel shown on Book 13 of Maps and Surveys at Page 15, Sierra County Records, situate within the Northeast Quarter of Section 13, Township 21 North, Range 15 East, M.D.M., in the City of Loyalton, County of Sierra, State of California, being more particularly described as follows:

Beginning at a point 30.00 feet Northerly of the North line of Block 5, Roberts Addition to Loyalton, filed December 21, 1901 in Book 1 of Maps and Surveys at Page 1, Sierra County records, from which the East line of West Second Street (Second Street) of said Roberts Addition to Loyalton bears North 89°41'44" West a distance of 150.08 feet;

thence departing said North line and along the West boundary of said Parcel 2 North 00°16'19" East a distance of 145.50 feet to the Northwest corner of said Parcel 2;

thence departing said West boundary and along the North boundary of said Parcel 2 South 89°41'44" East a distance of 24.00 feet;

thence North 00°16'19" West a distance of 21.23 feet;

thence South 89°42'30" East a distance of 72.00 feet;

thence South 21°25'33" East a distance of 50.71 feet;

thence South 89°51'33" East a distance of 125.20 feet (125.00 record) to the Northeast corner of said Parcel 2;

thence departing said North boundary and along the East boundary of said Parcel 2 South 00°09'07" West a distance of 39.40 feet;

thence departing said East boundary North 89°51'33" West a distance of 40.00 feet;

thence South 00°09'07" West a distance of 70.49 feet;

thence South 89°41'44" East a distance of 40.00 feet to an angle point on said East boundary;

thence along said East boundary South 89°41'44" East a distance of 170.18 feet to an angle point on said East boundary also being a point on the West right-of-way of Railroad Avenue;

thence along said East boundary and West right-of-way South 00°18'41" West a distance of 10.00 feet to the Southeast corner of said Parcel 2, also being a point on the North right-of-way of School Street;

thence departing said East boundary and West right-of-way, and along the South boundary of said Parcel 2 and said North right-of-way North 89°41'44" West a distance of 410.15 feet to the **Point of Beginning**.

Said parcel contains an area of approximately 32,047 square feet.

The Basis of Bearings of this description is identical to that shown in Book 13 of Maps and Surveys at Page 15, Sierra County Records.

This description was prepared pursuant to Division 2 of Title 7, Chapter 2, Article 1, Section 66428 (a)(2), California Government Code.

APN: 017-082-022-000 (portion)

LICENSED LAND SURVEYOR
RYAN
GARETT
COOK
EXP. 12/31/2027
7924
STATE OF CALIFORNIA

4-14-2026

LAND EXCHANGE AGREEMENT

Exhibit 2

Description of District-Owned Parcel 3A after Lot Line Adjustment is Completed

Exhibit 2

Resultant
Parcel 3A

A portion of the 3.55 acre parcel shown on Book 13 of Maps and Surveys at Page 15, Sierra County Records, situate within the Northeast Quarter of Section 13, Township 21 North, Range 15 East, M.D.M., in the City of Loyalton, County of Sierra, State of California, being more particularly described as follows:

Beginning at the Northwest corner of said 3.55 acre parcel, being a point on the South right-of-way of Church Street, from which the East line of West Second Street (Second Street) of said Roberts Addition to Loyalton bears North 89°41'38" West a distance of 150.15 feet;

thence along the North boundary of said 3.55 acre parcel and said South right-of-way South 89°41'38" East a distance of 260.24 feet to the Northeast corner of said 3.55 acre parcel;

thence departing said North boundary and South right-of-way and along the East boundary of said 3.55 acre parcel South 00°18'00" West a distance of 250.36 feet to an angle point on said East boundary;

thence South 89°41'44" East a distance of 150.08 feet to feet to an angle point on said East boundary also being a point on the Westerly right-of-way of Railroad Avenue;

thence along said East boundary and West right-of-way South 00°18'41" West a distance of 135.50 feet to a point on the exterior boundary of Parcel 2 of the parcel described in Grant Deed Document Number 2014162613, recorded December 3, 2014, said County Records;

thence departing said East boundary and West right-of-way and along said exterior boundary North 89°41'44" West a distance of 170.18 feet to an angle point on said exterior boundary;

thence departing said exterior boundary North 89°41'44" West a distance of 40.00 feet;

thence North 00°09'07" East a distance of 70.49 feet;

thence South 89°51'33" East a distance of 40.00 feet to a point on said exterior boundary;

thence North 00°09'07" East a distance of 39.40 feet;

thence North 89°51'33" West a distance of 125.20 feet (125.00 record);

thence North 21°25'33" West a distance of 50.71 feet;

thence North 89°42'30" West a distance of 72.00 feet;

thence South 00°16'19" East a distance of 21.23 feet;

thence North 89°41'44" West a distance of 24.00 feet to the Northwest corner of said Parcel 2 and being an angle point on the West boundary of said 3.55 acre parcel;

thence departing said exterior boundary and along said West boundary North 00°17'09" East a distance of 250.37 feet to the **Point of Beginning**.

Said parcel contains an area of approximately 2.13 acres.

The Basis of Bearings of this description is identical to that shown in Book 13 of Maps and Surveys at Page 15, Sierra County Records.

This description was prepared pursuant to Division 2 of Title 7, Chapter 2, Article 1, Section 66428 (a)(2), California Government Code.

APN: 017-082-020-000 & 017-082-022-000 (portion)

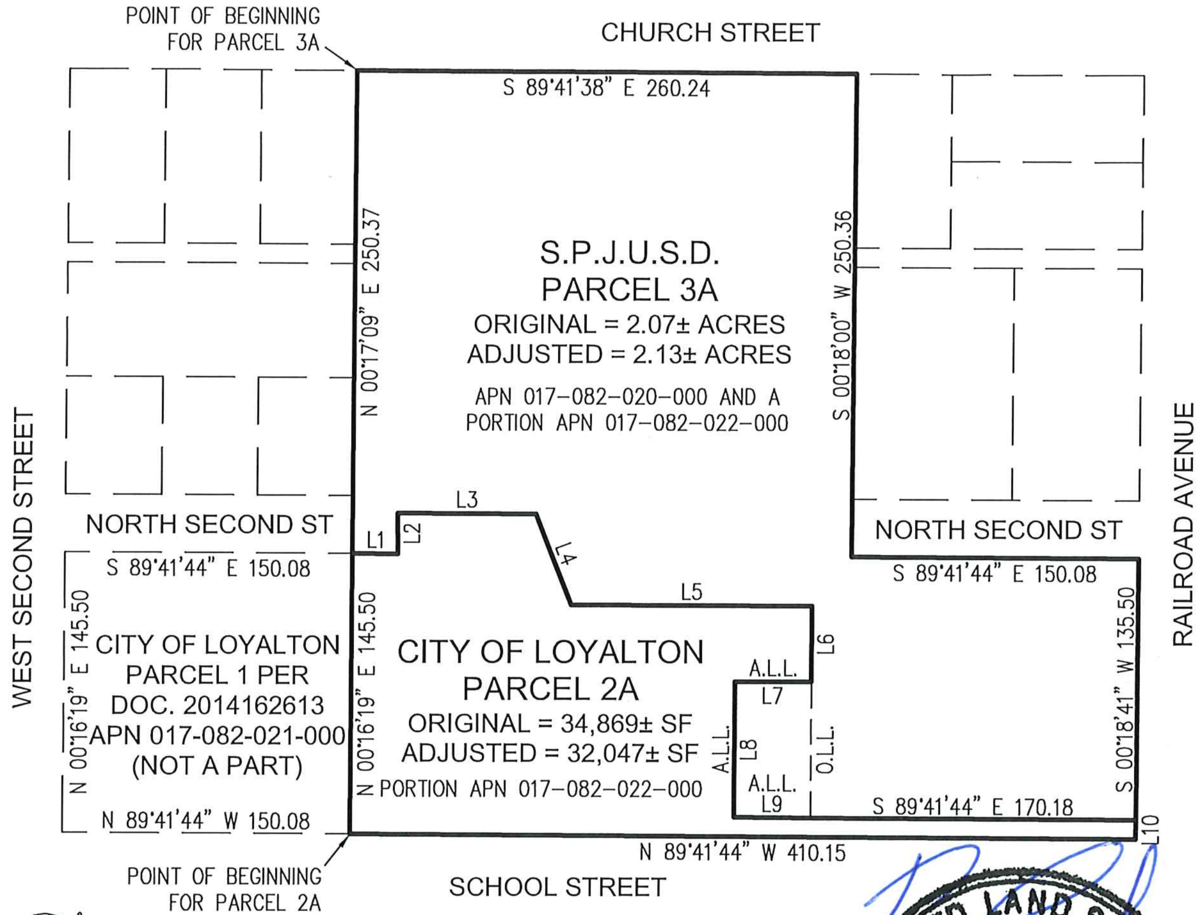
LICENSED LAND SURVEYOR
RYAN
GARETT
COOK
EXP. 12/31/2027
7924
STATE OF CALIFORNIA

4-14-2026

LAND EXCHANGE AGREEMENT

Exhibit 3

Plat of Parcels 2A and 3A after Lot Line Adjustment is Completed



LINE	BEARING	DISTANCE
L1	S 89°41'44" E	24.00
L2	N 00°16'19" W	21.23
L3	S 89°42'30" E	72.00
L4	S 21°25'33" E	50.71
L5	S 89°51'33" E	125.20
L6	S 00°09'07" W	39.40
L7	N 89°51'33" W	40.00
L8	S 00°09'07" W	70.49
L9	S 89°41'44" E	40.00
L10	S 00°18'41" W	10.00

LEGEND

O.L.L. ORIGINAL LOT LINE
A.L.L. ADJUSTED LOT LINE

Scale 1"=100'

0 100 200

LICENSED LAND SURVEYOR
RYAN GARETT COOK
EXP. 12/31/2027
7924
STATE OF CALIFORNIA

4-14-2026

Exhibit 3 Plat
for
Sierra Plumas Joint Unified School District

APN 017-082-020-000 AND 017-082-022-000
Book 13 of Maps & Surveys at Page 15, Sierra Co. Records
Situate in the NE 1/4 of Section 13,
Township 21 North, Range 15 East, M.D.M.
City of Loyalton ~ Sierra County ~ California
April, 2026

Ryan G. Cook
Professional Land Surveyor
5405 Mae Anne Avenue
Reno, NV 89523
(775) 787-4316

****See page 2, item 5****

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Board Bylaws
Bylaw 9323: Meeting Conduct

Meeting Procedures

All Governing Board meetings shall begin on time and shall be guided by an agenda prepared in accordance with Board bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

The Board chair, who is either the Board president or the Board member chairing the meeting at the time if the Board president is absent, shall conduct Board meetings in accordance with Robert's Rules of Order to enable the Board to efficiently consider issues and carry out the will of the majority.

The Board believes that late night meetings can deter public participation, affect the Board's decision-making ability, and be a burden to staff. Regular Board meetings shall be adjourned by 8:30 p.m. unless extended to a specific time determined by a majority of the Board. The meeting shall be extended no more than once and, if necessary, may subsequently be adjourned to a later date.

When any Board member requests the removal of an item from the consent agenda, the item shall be removed and given individual consideration for action as a separate agenda item. The Board chair shall determine where on the agenda the former consent item is placed.

Quorum and Abstentions

Except as required by law, the Board shall act by majority vote of all of the membership constituting the Board. (Education Code 35164)

Except when prohibited by law, the Board expects its members to vote on all issues before them. When a member abstains, the abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.

Public Participation

Members of the public are encouraged to attend Board meetings and to address the Board concerning any item on the agenda or within the Board's jurisdiction. So as not to inhibit public participation, members of the public attending a Board meeting shall not be requested to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting, except if a member of the public desires to observe the meeting or make public comment through the use of a third party website or online platform as required by the third party provider.

To facilitate public comment, the Board may request that members of the public who wish to give public comment provide their names or other identifying information to determine speaking order.

In order to conduct district business in an orderly and efficient manner, public comment shall occur in accordance with Board Bylaw 9322 - Agenda Meeting/Materials and in compliance with the following procedures:

1. The Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law (Education Code 35145.5; Government Code 54954.2)

****See page 2, item 5*****

2. Board members or district staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda (Government Code 54954.2)

   Additionally, on their own initiative or in response to questions posed by the public, Board members or staff members may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. (Government Code 54954.2)

   In addition, the Board or a Board member may provide a reference to staff or other resources for factual information, ask staff to report back to the Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda. (Government Code 54954.2)
3. A member of the public wishing to be heard by the Board shall first be recognized by the Board chair

   An individual speaker shall be allowed a maximum of two (2) minutes to address the Board. However, the Board chair, or a majority of the Board, may adjust the amount of time allowed for public input and/or the time allotted for each speaker. Any such adjustment shall be done equitably so as to allow a diversity of viewpoints. Additionally, the Board chair may ask members of the public with the same viewpoint to select a few individuals to address the Board on behalf of that viewpoint.

   In order to ensure that non-English speakers receive the same opportunity to directly address the Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the Board, unless simultaneous translation equipment is used to allow the Board to hear the translated public testimony simultaneously. (Government Code 54954.3)
4. An individual speaker may give some or all of the speaker's time to another speaker, provided that no individual speaker is permitted to speak more than the maximum time permitted per individual speaker pursuant to Board Bylaw 9322 - Agenda/Meeting Materials
5. For any Board Meeting at which a remote Board member is attending and participating based on just cause pursuant to Board Bylaw 9320.1 - Remote Meetings and Attendance, the Board will provide a single, general public comment period that does not correspond to a specific agenda item and shall not close the public comment period or the opportunity to register until at least five minutes have elapsed (Government Code 54953.8(b)(6)(C)). In this situation there will not be individual public comment periods for separate agenda items.
5. ~~For any public comment period with a time limit when a remote Board member is attending and participating based on just cause pursuant to Board Bylaw 9320.1 - Remote Meetings and Attendance, the Board may not close that public comment period or the opportunity to register to provide public comment via the two-way audiovisual platform or two-way audio service until the full time for public comment has elapsed (Government Code 54953.8)~~

   ~~For any other public comment period when a remote Board member is attending and participating based on just cause pursuant to Board Bylaw 9320.1 - Remote Meetings and Attendance, the Board shall allow a reasonable amount of time to permit members of the public to provide public comment and to register to do via the two-way audiovisual platform or two-way audio service. (Government Code 54953.8)~~
6. The Board chair shall determine whether an individual's public comment is within the scope of the public comment period, subject to the following conditions:
   a. If the public comment is within the scope of a different public comment period, the Board chair shall so indicate
   b. Public criticism of the Board, individual Board members, the district, its policies, procedures, programs, services, acts, or omissions shall not be prohibited (Government

****See page 2, item 5*****

Code 54954.3)

c. Public criticism of district employees shall not be prohibited

However, whenever a member of the public initiates specific complaints or charges against an individual employee, the Board chair shall inform the complainant of the appropriate complaint procedure.

Disruptions

The Board chair shall not permit an individual to actually disrupt a Board meeting. Actual disruption by an individual or any conduct or statements that threaten the safety of any person(s) at the meeting shall be grounds for the Board chair to terminate the privilege of addressing the Board for that meeting and remove the individual from the meeting. (Government Code 54957.95)

Prior to removal, the individual shall be warned that the individual's behavior is disrupting the meeting and that failure to cease the disruptive behavior may result in removal. If, after being warned, the individual does not promptly cease the disruptive behavior, the Board chair, or designee, may then remove the individual from the meeting. (Government Code 54957.95)

When an individual's behavior constitutes the use of force or a true threat of force, the individual shall be removed from a Board meeting without a warning. (Government Code 54957.95)

Disrupting means engaging in behavior during a Board meeting that actually disrupts, disturbs, impedes, or renders infeasible the orderly conduct of the meeting and includes, but is not limited to, a failure to comply with reasonable and lawful regulations adopted by a legislative body pursuant to Section 54954.3 or any other law, or engaging in behavior that constitutes use of force or a true threat of force. (Government Code 54957.95)

True threat of force means a threat that has sufficient indicia of intent and seriousness, that a reasonable observer would perceive it to be an actual threat to use force by the person making the threat. (Government Code 54957.95)

Additionally, the Board may order the room cleared when a group or groups of persons willfully interrupts so as to render the orderly conduct of the meeting unfeasible and order cannot be restored by the removal of individuals who are willfully interrupting the meeting. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individuals not participating in such disturbances may be allowed to remain at the discretion of the Board. When the room is ordered cleared due to such a group disturbance, further Board proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When such group disruptive conduct occurs, the Board may decide to recess the meeting to help restore order, remove the disruptive individual(s), or clear the room. Additionally, the Board may adjourn the meeting to another time and location specified in an order of adjournment. The Board chair may direct the Superintendent or designee to contact local law enforcement as necessary. (Government Code 54955, 54957.9, 54957.95, 54957.96)

Recording by the Public

Members of the public may record an open Board meeting using an audio or video recorder, still or motion picture camera, cell phone, or other device, provided that the noise, illumination, or obstruction of view does not persistently disrupt the meeting. The Superintendent or designee may designate locations from which members of the public may make such recordings without causing a distraction.

See page 2, item 5

If the Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the Board. (Government Code 54953.5, 54953.6)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Bylaw adopted: April 10, 2007
revised: November 13, 2007
revised: June 12, 2012
revised: February 14, 2017
revised: December 13, 2019
revised: February 14, 2023
revised: May 26, 2026

CSBA POLICY GUIDE SHEET – June 23, 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 1240 - Volunteer Assistance

Policy updated to align with law the list of characteristics for which harassment of a volunteer is prohibited. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which provides that 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, including, but not limited to, notification, training and reporting requirements.

Board Policy 2110 - Superintendent Responsibilities and Duties

Policy updated to expand the Governing Board's philosophical statement. Additionally, policy updated to reflect **NEW LAW (SB 827, 2025),** which requires the Superintendent to receive specified training in ethics once every two years, with a specific timeline for Superintendents who begin service with the district after January 1**,** 2026.

Board Policy 5131.4 - Student Disturbances

Policy updated to add to the Governing Board's philosophical statement the recogrntion that student disturbances interfere with a positive school environment and interrupt learning, and to delete material related to requesting assistance from law enforcement as that material is covered in the development of a school's disturbance management plan (formerly disturbance response plan). Additionally, policy updated to expand material related to a school's disturbance management plan, including who the Superintendent or designee may consult with when developing the plan, and creating a list of items that the plan may include. In addition, policy updated to provide that discipline for students who participate in a disturbance be in accordance with specified discipline related policies.

Board Policy 5141.4 - Child Abuse Prevention and Reporting

Policy updated to reflect that the Superintendent or designee may collaborate with the county's child welfare, probation, mental health, public health, and sheriffs departments; juvenile court; and office of education, on intervention programs for students. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which authorizes any instructional program on child abuse offered by the district to include, in addition to instruction on sexual abuse and human trafficking prevention, instruction on sexual assault,. In addition, policy updated to clarify that parent(s)/guardian(s) have the right to excuse their child from all or part of abuse, including sexual abuse, and human trafficking prevention education, and assessments related to that education, in accordance with law and Board policy. Policy also updated to reflect the requirement that districts that issue student identification cards for students in grades 7-12 have printed on them (1) the 988 Suicide and Crisis Lifeline, (2) the National Domestic Violence Hotline, and (3) as required by **NEW LAW (AB 727, 2025)** The Trevor Project's LGBTQ+ suicide hotline, and may have printed on them a quick response (QR) code that links to the county's mental health resources website.

DELETE - Board Policy 5141.7 - Sun Safety

Policy deleted as unnecessary, with content being moved to new Board Policy 5141.75 - Weather Safety.

NEW - Board Policy 5141.75 - Weather Safety

New policy addresses safety related to various forms of inclement weather, and reflects requirement for districts to, by July 1, 2026, develop, adopt, and implement weather protocols for extreme weather conditions. Additionally, policy reflects CDE's "Senate Bill 1248: Extreme Weather Guidelines," and incorporates content from former Board Policy 5141.7 - Sun Safety.

Board Policy 5142 - Safety

Policy updated to add to the Governing Board's philosophical statement that the Board recognizes the importance of student engagement and safe use of technology to a safe school environment. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which mandates districts to, by July 1, 2026, adopt written (1) policies that promote safe environments for student learning and engagement, with specified components related to professional boundaries, and (2) policies, plans, or specifications regarding school facilities that address classroom and nonclassroom environments to promote safe environments for learning and engagement that are easily supervised.

Board Policy 5145.6 - Parent/Guardian Notifications

Policy updated in conjunction with the accompanying exhibit, which is reviewed and updated annually.

Board Policy 7110 - Facilities Master Plan

Policy updated to clarify in the Governing Board's philosophical statement that long-range planning is important for carrying out the district's vision, mission, and goals. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which requires the Board to, by July **1,** 2026, adopt written policies, plans or specifications for the design and construction of facilities, including furnishing of such facilities, that promote safe environments for learning and engagement.

Board Bylaw 9200 - Limits of Board Member Authority

Bylaw updated to clarify the Governing Board's expectations that individual Board members conduct themselves specifically in accordance with Board Bylaw 9000 - Role of the Board and Board Bylaw 9005 - Governance Standards. Additionally, bylaw updated to include that (1) individual Board members do not have the authority to direct staff or represent the Board or the district, (2) individual Board members do not have the authority to investigate, resolve, or otherwise actively engage with community members with respect to complaints, personnel or student matters, or legal issues, (3) any Board member who receives a communication regarding such a topic shall forward the communication to or otherwise inform the Superintendent or Board president, and (4) individual Board members are permitted to engage with community members, including responding to general inquiries or expressions of opinion so long as such engagement is consistent with Board policies and bylaws such as Board Bylaw 9010 - Public Statements and Board Bylaw 9012 - Board Member Electronic Communications. In addition, bylaw updated to provide additional limitations, procedures, and expectations related to instances when an individual Board member observes and/or volunteers in a school or classroom, including in the school or classroom in which the Board member's child is enrolled.

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. ~~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

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Administration
Policy 2110: Superintendent Responsibilities And Duties

CSBA NOTE: The following optional policy may be revised to reflect district practice.

~~The Board of Education~~The Governing Board desires to establish a productive and collaborative working relationship with the Superintendent and to ensure that the work of the Superintendent is focused on student learning ~~and~~, achievement, and well-being, and the attainment of the district's vision and goals. ~~The~~Additionally, the Board ~~also~~ desires to provide a fair basis for holding the Superintendent accountable. The responsibilities of the Superintendent are detailed in law, in the Superintendent's contract, and throughout Board policies and administrative regulations.

The Board shall ~~clarify~~set expectations and goals for the Superintendent at the beginning of every evaluation year.

As the chief executive officer of the district, the Superintendent shall implement all Board decisions and manage ~~the~~all instructional and noninstructional operations ~~of~~. Additionally, the ~~schools. The~~ Superintendent ~~also~~ serves as a member of the district's governance team and has responsibilities to support Board operations and decision making.

The Superintendent may delegate any of ~~his/her~~the Superintendent's responsibilities and duties to other district staff, but ~~he/she~~ remains accountable to the Board for all areas of operation under the Superintendent's authority.

CSBA NOTE: Government Code 53234-53235.2, as amended by SB 827 (Ch. 661, Statutes of 2025), requires the Superintendent to receive specified training in ethics once every two years. For a Superintendent who begins service with the district after January 1, 2026, the Superintendent is required to receive ethics training no later than six months from the first day of service with the district, and at least once every two years thereafter. The district is required to maintain records of such training, as specified.

Pursuant to Government Code 53235, the Fair Political Practices Commission, in consultation with the Attorney General, created and maintains an ethics training course, available on its website.

The Superintendent shall complete ethics training in accordance with Government Code 53234-53235.2 at least once every two years. (Government Code 53235)

If the Superintendent begins service with the district after January 1, 2026, the Superintendent is required to receive ethics training no later than six months from the first day of service with the district, and at least once every two years thereafter. (Government Code 53235.1)

The district shall maintain records of ethics training, which are public records subject to disclosure under the California Public Records Act, for at least five years after the Superintendent received the training. The district shall post on its website clear instructions and contact information for the purpose of requesting these records. (Government Code 53235.2)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: ??, 2026

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students
Policy 5131.4: Student Disturbances

CSBA NOTE: The following optional policy and administrative regulation relate to disturbances caused by students. Determining whether a particular student activity constitutes a disturbance is often complex and may implicate certain student rights such as the right to free speech and expression. Due to this complexity, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel. For more information regarding the right of students to free speech and expression, including the press, see BP/AR 5145.2 - Freedom of Speech/Expression.

Additionally, this policy and administrative regulation are complementary to other related policies such as BP/AR 0450 - Comprehensive Safety Plan, BP/AR 3515 - Campus Security, and BP/AR 3516 - Emergencies and Disaster Preparedness Plan.

For disruptions caused by nonstudents, see BP/AR 3515.2 - Disruptions. Employees who cause a disruption may be subject to disciplinary action in accordance with the district's collective bargaining agreement and/or Board policy. For more information regarding employee disciplinary action, see BP/AR 4118 - Dismissal/Suspension/Disciplinary Action, BP/AR 4218 - Dismissal/Suspension/Disciplinary Action, and BP 4218.1- Dismissal/Suspension/Disciplinary Action (Merit System).

The Governing Board ~~of Education~~ desires to provide orderly campuses that create a positive school environment and are conducive to learning~~. When students initiate or are involved in a campus disturbance that has the potential to threaten the safety of students or staff, the Superintendent or designee may request law enforcement assistance.~~ , and recognizes that student disturbances interfere with such an environment and interrupt learning

CSBA NOTE: The following three paragraphs are for use by districts that wish to have a student disturbance management plan for each of its schools. A school's student disturbance management plan may be developed as part of the school's comprehensive school safety plan or included in the district's school emergency and disaster preparedness plan. For more information about each plan, see BP/AR 0450 - Comprehensive Safety Plan and BP/AR 3516 - Emergencies and Disaster Preparedness Plan.

~~The~~In order to respond to a student disturbance and to help prevent student activity from becoming a student disturbance, the Superintendent or designee and the principal of each school shall establish a ~~school~~student disturbance ~~response~~management plan ~~that is intended to curb disruptions which may lead to riots, violence, or vandalism at school or at~~for the school~~-sponsored events.~~ . At the Superintendent's or designee's discretion, the plan may be included in the school's comprehensive school safety plan in accordance with Board Policy/Administrative Regulation 0450 - Comprehensive Safety Plan, or in the district's school emergency and disaster preparedness plan in accordance with Board Policy/Administrative Regulation 3516 - Emergencies and Disaster Preparedness Plan.

In developing each school's plan, the Superintendent or designee ~~shall~~ and principal may consult with students, staff, parents/guardians, and other interested individuals, as appropriate. Additionally, the Superintendent or designee and principal may consult with local law enforcement authorities to ~~create~~the extent the plan includes guidelines for law enforcement support and intervention.

~~Staff are encouraged to~~

The plan may include, but need not be ~~alert~~limited to, the following:

1. The types of student disturbances that the plan addresses, including prohibited activities listed in the accompanying administrative regulation

   Additionally, this may include student activities that constitute or may lead to ~~conditions at school~~student disturbances such as protests, sit-ins/stand-ins, and walk-outs.

2. Measures designed to prevent student disturbances

   This may include identifying student supports and training to help staff recognize, report, and respond to student activities that may lead to ~~a disturbance, such as racial or cultural conflict, student protests, or gang intimidation and confrontations. Staff who believe that a disturbance is imminent, or who see a disturbance occurring, shall immediately contact the principal and invoke the school disturbance response plan.~~student disturbances.

3. The school's responses to student disturbances

   This may include consideration of student rights such as freedom of expression in accordance with Board Policy/Administrative Regulation 5145.2 - Freedom of Speech/Expression.

4. Staff involvement in student disturbances

   Any such involvement shall be in accordance with Board Policy 4119.1/4219.1/4319.1 - Civil and Legal Rights and Board Policy/Administrative Regulation 4119.25/4219.25/4319.25- Political Activities of Employees.

Students who participate in a ~~campus~~ disturbance ~~shall~~may be subject to ~~disciplinary action in accordance with Board policy and administrative regulations.~~discipline 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).

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Students
Policy 5141.4: Child Abuse Prevention And Reporting

CSBA NOTE: The following optional policy may be revised to reflect district practice.

Pursuant to Education Code 44691, as amended by SB 848 (Ch. 460, Statutes of 2025), the California Department of Education (CDE) is required to develop and disseminate information to all districts, and their staff and volunteers, regarding the prevention, detection, and reporting of child abuse and assault, including sexual abuse and assault of children on district property, by district staff and volunteers, or in district-sponsored programs. Additionally, Education Code 44691 requires CDE to provide guidance on the responsibilities of mandated reporters, including, as amended by SB 848, the responsibilities of volunteers. For such information and resources, see CDE's website. For information on appropriate adult-student boundaries, see BP 4119.21/4219.21/4319.21 -Professional Standards and BP 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.

SchoolSafety.gov is an interagency website created by the U.S. Department of Homeland Security, U.S. Department of Education, U.S. Department of Justice, and U.S. Department of Health and Human Services to provide districts with actionable recommendations to create safe and supportive learning environments for students, including information about how to prevent, identify, and respond to child exploitation.

The Governing Board is committed to supporting the safety and well-being of district students and desires to facilitate the prevention of and response to child abuse, assault, and neglect. The Superintendent or designee shall develop and implement strategies for preventing, recognizing, and promptly reporting known or suspected child abuse, assault, and neglect.

The Superintendent or designee may provide a student who is a victim of abuse with school-based mental health services or other support services and/or may refer the student to resources available within the community as needed.

CSBA NOTE: Pursuant to Education Code 51950, districts are encouraged to collaborate with the county's child welfare, probation, mental health, public health, and sheriff's departments; juvenile court; and office of education, on intervention programs for students.

The Superintendent or designee may collaborate with the county's child welfare, probation, mental health, public health, and sheriff's departments; juvenile court; and office of education, on intervention programs for students.

Child Abuse Prevention

CSBA NOTE: Education Code 51900.6 and 51950, as amended by SB 848, authorize districts to provide age- appropriate instruction in sexual abuse and sexual assault awareness and prevention in grades kindergarten-12, provided that students are allowed to be excused from such instruction upon the written request of their parents/guardians.

Pursuant to Education Code 51950, the district may provide instruction regarding abuse, including sexual abuse, human trafficking prevention, and, as amended by SB 848, sexual assault. Pursuant to Education Code 51950, as amended by SB 848, CDE is required to, by July 1, 2026, develop resources and information regarding building awareness and understanding of (1) appropriate boundaries regarding adult-student interactions and relationships, (2) appropriate professional boundaries between students and school personnel and volunteers, (3) appropriate student-student interactions and relationships, (4) the detection and indicators of inappropriate behaviors in adults and students, and strategies to reduce risk and establish healthy boundaries, and (5) options to report child abuse, assault, and inappropriate interactions and relationships, and to safely seek assistance. Additionally, pursuant to Education Code 51950, as amended by SB 848, CDE is required to, by July 1, 2026, develop guidance on the appropriate means of instructing students regarding the prevention of abuse, including sexual abuse and assault, as specified.

Pursuant to Education Code 33546.2, the Instructional Quality Commission is required to consider incorporating into the health curriculum framework content on "sextortion." For purposes of Education Code 33456.2, "sextortion" means a threat to use sexual or intimate images or videos, however obtained, to compel another person to produce sexual or intimate images or videos, engage in sexual acts, or provide anything of value.

The district's instructional program may provide age-appropriate and culturally sensitive child abuse prevention curriculum which explains students' right to live free of abuse, includes instruction in the skills and techniques needed to identify unsafe situations and react appropriately and promptly, informs students of available support resources, and teaches students how to obtain help and disclose incidents of abuse.

~~The~~Any instructional program on child abuse may include annual instruction on sexual abuse and assault, and human trafficking prevention, including instruction on the prevalence and nature of abuse, including sexual abuse and assault and human trafficking, strategies to reduce risk, techniques to set healthy boundaries, and how to safely seek assistance. (Education Code 51950)

Additionally, the district's program ~~also~~ may include age-appropriate instruction in sexual abuse and sexual assault awareness and prevention. ~~Upon written request of a student's parent/~~(Education Code 51900.6, 51950)

Parent(s)/guardian~~, the student~~(s) shall ~~be excused~~have the right to excuse their child from ~~taking such instruction. (Education Code 51900.6~~all or part of instruction regarding abuse, including sexual abuse, and human trafficking prevention education, and assessments related to that education, in accordance with law and Board policy. (Education Code 51950)

CSBA NOTE: Pursuant to Education Code 33133.5, posters notifying students of the appropriate telephone number to call to report child abuse or neglect are available on CDE's website in five languages. Education Code 33133.5 encourages districts to post the appropriate version(s) of the poster in an area of the school where students frequently congregate.

The Superintendent or designee may display posters, in areas on campus where students frequently congregate, notifying students of the appropriate telephone number to call to report child abuse or neglect. (Education Code 33133.5)

CSBA NOTE: The following paragraph is for use by districts that serve students in grades 7-12. Education Code 215.5, as amended by AB 727 (Ch. 483, Statutes of 2025), requires districts that issue student identification cards to have printed on either side of the card The Trevor Project's LGBTQ suicide hotline. For additional information required to be printed on student identification cards, see AR 5142 - Safety.

~~In addition~~Additionally, student identification cards for students in grades 7-12 shall ~~include~~have printed on them the 988 Suicide and Crisis Lifeline, the National Domestic Violence Hotline ~~telephone number~~(1-800-799-7233), and The Trevor Project's LGBTQ+ suicide hotline (1-866-488-7386, or by texting START to 678-678). In addition, student identification cards of students in grades 7-12 may have printed on them a quick response (QR) code that links to the county's mental health resources website. (Education Code 215.5)

The Superintendent or designee shall, to the extent feasible, seek to incorporate community resources into the district's child abuse prevention programs and may use these resources to provide parents/guardians with instruction in parenting skills and child abuse prevention.

Child Abuse Reporting

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, a mandated reporter includes a district Governing Board member, employee, or volunteer. Education Code 44691, as added by SB 848, requires CDE to provide guidance on the responsibilities of mandated reporters who are school personnel and requires districts to provide annual training to employees, volunteers, and persons working on their behalf who are mandated reporters. Additionally, although not required by law, a Board member, as a mandated reporter, may receive appropriate training. For more information on mandated reporters, see the accompanying administrative regulation. 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.

The Superintendent or designee shall establish procedures for the identification and reporting of known and suspected child abuse and neglect in accordance with law.

Procedures for reporting child abuse, as specified in Penal Code 11164-11174.3, shall be included in the district and/or school comprehensive safety plan. (Education Code 32282)

CSBA NOTE: Education Code 44252 requires that teachers applying to the Commission on Teacher Credentialing for a new credential or a renewal of their credential read and sign a statement that they understand the duties imposed on them as mandated reporters pursuant to Penal Code 11164-11174.3.

District employees who are mandated reporters, as defined by law and administrative regulation, are obligated to report all known or suspected incidents of child abuse and neglect.

CSBA NOTE: Education Code 44691 and Penal Code 11165.7 require districts to annually train their employees and, as amended by SB 848, volunteers, regarding the duties of mandated reporters. For more information regarding mandated reporting requirements, see the accompanying administrative regulation. However, pursuant to Penal Code 11165.7, a lack of training does not excuse any mandated reporter from the duty to report suspected child abuse and neglect.

The Superintendent or designee shall provide training regarding the duties of mandated reporters as required by law and as specified in the accompanying administrative regulation. (Education Code 44691; Penal Code 11165.7)

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

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students
Policy 5141.75: Weather Safety

CSBA NOTE: The following policy is mandated pursuant to Education Code 33355, which requires districts to, by July 1, 2026, develop, adopt, and implement weather protocols for extreme weather conditions, as described below.

The Governing Board recognizes that extreme weather may pose significant risks to the health and safety of students participating in physical activities during extreme weather conditions, including students who are at higher risk of health impacts from extreme weather. The Board desires to protect students from such risks. Additionally, because children are particularly vulnerable to the effects of overexposure to ultraviolet (UV) radiation from the sun and artificial sources, the Board desires to support the prevention of harmful effects of excessive UV radiation exposure by students and to assist students in developing sun-safe habits to use throughout their lives.

CSBA NOTE: Education Code 33355 defines "extreme weather conditions" and "physical activity," which are reflected below.

Extreme weather conditions means occurrences of unusually severe weather conditions, including, but not limited to, periods of extreme heat, excessive precipitation, and floods, that may pose significant harm to students. (Education Code 33355)

Physical activity means physical education classes, sports, and athletic practices and games sponsored by a district, except for those relating to an interscholastic athletic program administered by the California Interscholastic Federation. (Education Code 33355)

CSBA NOTE: Pursuant to Education Code 33355, the district is required to, by July 1, 2026, develop, adopt, and implement weather protocols for extreme weather conditions which incorporate the standardized guidelines compiled by the California Department of Education (CDE) and detail the specific measures to be taken during extreme weather conditions, as specified below. For more information related to CDE's extreme weather guidelines, see, "Senate Bill 1248: Extreme Weather Guidelines," available on CDE's website.

The district's interscholastic athletic programs which are administered through the California Interscholastic Federation, including practices and games, are required to comply with the guidelines established pursuant to Education Code 35179.8 related to heat illness. For more information related to interscholastic athletic programs, see BP/AR 6145.2 - Athletic Competition.

The Superintendent or designee shall develop, maintain, and implement weather protocols for extreme weather conditions, which incorporate the standardized guidelines compiled by the California Department of Education and detail specific measures to be taken during extreme weather conditions, including, but not limited to: (Education Code 33355)

CSBA NOTE: CDE's, "Senate Bill 1248: Extreme Weather Guidelines," available on its website, includes the California Department of Public Health's (CDPH) Heat Risk Grid, which may be helpful to the district when monitoring heat risk, what it means, who is at risk, and what actions can be taken.

1. Clear criteria for determining when weather conditions are considered extreme weather conditions and warrant modification or cessation of outdoor physical activities

2. Procedures for monitoring weather forecasts and alerts to anticipate extreme weather conditions

3. Protocols for communicating with staff, students, and parents/guardians regarding changes to outdoor activities due to extreme weather conditions

4. Designation of indoor alternative activities that can be safely conducted during extreme weather conditions

5. Staff training on recognizing signs of weather-related distress in students and appropriate response measures

6. Coordination with relevant local agencies and experts to ensure timely access to weather-related information and resources

The district's weather protocols may include:

1. Considering air quality conditions when determining whether outdoor physical activity should be modified

2. Maintaining air quality index thresholds for reducing or discontinuing strenuous outdoor activities

3. Having procedures for relocating activities indoors during periods of poor air quality or wildfire smoke

4. Identifying and maintaining adequate mitigation resources, such as shade structures, hydrations stations, and indoor cooling areas

5. Providing equitable access to mitigation measures across school sites

6. Planning for flexible scheduling to accommodate weather variability

The Superintendent or designee shall annually review, evaluate, and, if necessary, update the weather protocols to incorporate best practices and address any emerging concerns or challenges, and to reflect changes in weather patterns, advances in safety practices, and feedback from stakeholders. (Education Code 33355)

Sun Safety

The Superintendent or designee shall establish a developmentally appropriate prevention/intervention program for grades transitional kindergarten-12 to prevent student overexposure to UV radiation. The Superintendent or designee may coordinate sun safety and UV radiation education and policy efforts with the California Department of Public Health, the local health department, and other local agencies and/or community organizations. Such school- based programs shall involve students, parents/guardians, and the community.

The Superintendent or designee may incorporate sun safety elements into the curriculum in order to increase students' understanding of the health risks associated with overexposure to UV radiation from the sun or artificial sources and to encourage students to engage in preventive practices.

Students may take reasonable measures to protect their skin and eyes from overexposure to the sun while on campus, while attending district-sponsored activities, or while under the supervision and control of district employees.

CSBA NOTE: Although Items #1 and 3 below reflect Education Code 35183.5 which "allows" students to take certain actions, any of Items #1-4 below may be revised at the district's discretion to instead "encourage" students to take these actions.

To encourage and assist students to avoid overexposure to the sun when they are outdoors, students shall be allowed to:

CSBA NOTE: Education Code 35183.5 requires that students be allowed to wear sun-protective clothing, as provided in Item #1 below. Education Code 35183.5 gives schools discretion to prohibit specific clothing or hats determined to be gang-related or inappropriate. For more information regarding appropriate dress and grooming as it contributes to a productive learning environment, including gang-related apparel, see AR 5132 - Dress and Grooming.

1. Wear sun-protective clothing, including, but not limited to, hats (Education Code 35183.5)

CSBA NOTE: Because sunglasses are not specifically mentioned in the description of sun-protective clothing in Education Code 35183.5, the district may choose to adopt language to clarify that sunglasses will be allowable, as provided in optional Item #2 below.

2. Wear UV-protective sunglasses outdoors

3. Use sunscreen during the school day without a physician's note or prescription (Education Code 35183.5)

CSBA NOTE: The following paragraph is optional. Pursuant to Education Code 35183.5, schools may set rules related to the use of sunscreen during the school day. Information provided by CDPH indicates that applications of sunscreen 15-20 minutes before going outside would provide the maximum protection. Education Code 35183.5 specifies that nothing in this law requires school personnel to assist students in applying sunscreen.

Those students using sunscreen shall be encouraged to apply sunscreen at least 15-20 minutes prior to any outdoor activity that will require prolonged exposure to the sun. School personnel shall not be required to assist students in applying sunscreen.

CSBA NOTE: Item #4 below is optional.

4. Use UV-protective lip balm

The Superintendent or designee shall evaluate the adequacy of shaded and/or indoor areas for recreation at each school and consider the provision of sufficient shaded areas in plans for new construction or modernization of facilities.

CSBA NOTE: The ultraviolet (UV) Index was developed by the National Weather Service and the U.S. Environmental Protection Agency to predict the next day's UV radiation levels on a scale ranging from 1 (low risk of harm from solar UV radiation) to 11 (extreme risk). See "Management Resources," below, for a website ("UV Index") to access the daily index by zip code or city.

The Superintendent or designee may monitor the UV Index and modify outdoor school activities with regard to the risk of harm associated with the Index level.

Staff shall be encouraged to model recommended sun-safe behaviors, such as avoiding excessive sun exposure, using sunscreen, and wearing hats and other sun-protective clothing.

The Superintendent or designee shall inform school staff and parents/guardians of the district's sun safety measures and encourage parents/guardians to provide sunscreen, lip balm, hats, and other sun-protective clothing for their children to use at school. Additionally, the Superintendent or designee may provide information to parents/guardians about the risks of overexposure to UV radiation and preventive measures they may take to protect their children during nonschool hours.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: ??, 2026

Students
Policy 5142: Safety

CSBA NOTE: The following policy addresses the mandate pursuant to Education Code 32100, as added by SB 848 (Ch. 460, Statutes of 2025), for districts to, by July 1, 2026, adopt written policies, plans, or specifications related to student safety. Districts that do not otherwise have plans or specifications addressing the requirements pursuant to Education Code 32100, as added by SB 848, are required to adopt policy in this regard. Language fulfilling this mandate is reflected below.

Under the California Tort Claims Act (Government Code 810-996.6), a district may be held liable for personal injuries caused by dangerous conditions on school property and for its employees' failure to use reasonable care to prevent foreseeable injuries resulting from school activities. The court in Dailey v. Los Angeles Unified School District held that, within the scope of their employment, school staff is required to exercise the degree of care "which a person of ordinary prudence, charged with (comparable) duties, would exercise under the same circumstances." In J.H. v. Los Angeles Unified School District, the court held that the district had a duty to use ordinary care in supervising the after-school program.

With regard to athletic activities, the court in Kahn v. East Side Union High School District held that schools have no legal duty to eliminate risks inherent in the activity itself because students are deemed to assume those risks by participating in the activity. However, schools do have a duty to exercise due care not to increase the risks over and above those inherent in the sport.

Pursuant to Penal Code 422.3, as added by SB 19 (Ch. 594, Statutes of 2025), it is a crime for a person to willfully threaten by any means, including, but not limited to, an image or threat posted or published on the internet, to commit a crime at a district facility, including a school, if (1) the person has specific intent that the statement be taken as a threat, even if there is no intent of actually carrying it out, (2) if the threat, on its face and under the circumstances in which it is made is so unequivocal, unconditional, immediate, and specific as to convey to the person or persons threatened a gravity of purpose and an immediate prospect of execution of the threat, and (3) if the threat causes a person or person to reasonably be in sustained fear for their own safety or the safety of others at the school. If the threat is made by a person under 18 years of age, the person is required to be referred to juvenile court, if eligible.

The Governing Board recognizes the importance of providing a safe school environment that is conducive to learning and engagement and promotes student safety and well-being. Appropriate measures shall be implemented to minimize the risk of harm to students, including, but not limited to, protocols for maintaining safe conditions on school grounds, promoting safe use of school facilities and equipment, including safe use of technology, and guiding student participation in educational programs and school-sponsored activities.

CSBA NOTE: 6 USC 665k established the Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online evidence-based practices and recommendations to improve school safety. Additionally, in an effort to enhance cybersecurity across kingergarten-12 schools, the U.S. Department of Education and the Cybersecurity and Infrastructure Security Agency launched the Education Services and Facilities Subsector Government Coordinating Council in 2024. Districts who meet the federal universal service discounts for Internet access (E-rate discounts) eligibility requirements may be eligible for funding to purchase cybersecurity services and equipment through the Federal Communications Commission's Schools and Libraries Cybersecurity Pilot Program. The State Educational Technology Directors Association's 2023 guidance, "Small Districts, Big Hurdles: Cybersecurity Support for Small, Rural, and Under-resourced Districts," provides additional information regarding the use of leadership development, partnership building, vulnerability assessment, and staff training to enhance cybersecurity readiness.

~~Additionally, the~~The Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

District staff shall be responsible for the proper supervision of students at all times when students are subject to district rules, including, but not limited to, during school hours, district-sponsored activities, before and after-school programs, morning drop-off and afternoon pick-up, and while students are using district provided transportation.

CSBA NOTE: The following paragraphs reflect Education Code 32100, as added by SB 848, which requires districts to, by July 1, 2026, adopt (1) policies that promote safe environments for student learning and engagement, with specified components related to professional boundaries among and between students, school employees, adult volunteers, and school contractors and (2) policies, plans, or specifications regarding school facilities that address classroom and nonclassroom environments to promote safe environments for learning and engagement that are easily supervised. For additional language regarding professional standards for district employees, see BP 4119.21/4219.21/4319.21 - Professional Standards, and for language fulfilling the mandate regarding professional boundaries between students and school employees, volunteers and contractors, see BP 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.

Additionally, district employees, volunteers, and contractors shall promote safe environments for student learning and engagement that maintain appropriate boundaries among and between students. (Education Code 32100)

Appropriate boundaries shall be maintained between students and school employees, adult volunteers, and school contractors, and among and between adults employed, volunteering, or under contract with the district, in accordance with Board Policy 4119.21/4219.21/4319.21 - Professional Standards and Board Policy 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.

In addition, school facilities, including classroom and nonclassroom environments, shall be constructed and furnished in order to promote safe environments for learning and engagement that are easily supervised by district staff. (Education Code 32100)

The Superintendent or designee shall ensure that students receive appropriate instruction on topics related to safety and emergency procedures, as well as injury and disease prevention.

~~Crossing~~Cross Guards/Student Safety Patrol

CSBA NOTE: School crossing guards may be employed by the Governing Board pursuant to Education Code 45450- 45451 and by cities and counties pursuant to Vehicle Code 42200 and 42201. Education Code 49300 authorizes the Board to establish a student safety patrol at any district school for the purpose of assisting students in safely crossing streets. See the accompanying administrative regulation for requirements pertaining to safety patrols.

To assist students in safely crossing streets adjacent to or near school sites, the Board may employ crossing guards and/or establish a student safety patrol at any district school. The Superintendent or designee shall periodically examine traffic patterns within school attendance areas in order to identify locations where crossing assistance may be needed.

SIERRA COUNTY OFFICE OF EDUCATION
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Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students
Policy 5145.6: Parent/Guardian Notifications

CSBA NOTE: The following optional policy may be revised to reflect district practice.

The Governing Board desires to promote effective communication from the district and/or school to families to keep families informed regarding educational programs, district and school operations, and the legal rights of students and parents/guardians. The Superintendent or designee shall send parents/guardians all notifications required by law and any other notifications the Superintendent or designee believes will promote familial understanding and involvement.~~-~~

Notice of the rights and responsibilities of parents/guardians as specified in Education Code 48980 shall be sent at the beginning of each academic year and may be provided by regular mail, in electronic form when so requested by the parent/guardian, or by any other method normally used by the district for written communication with parents/guardians. (Education Code 48981)

No activity specified in Education Code 48980 shall be undertaken with respect to any particular student unless the student's parent/guardian has been informed of such action through the annual notification or other separate special notification. Such notice shall state the activity that will be undertaken and the approximate date on which the activity will occur. (Education Code 48983-48984)

The annual notification shall include a request that the parent/guardian sign the notice and return it to the school or, if the notice is provided in electronic format, that the parent/guardian submit a signed acknowledgment of receipt of the notice to the school. ~~Parents are~~The parent/guardian's signature is not required~~ to sign the notice, but schools still need to confirm that parents received it. If a parent does sign the form, it only shows that they have received~~. Any signature is an acknowledgment of receipt of the information~~. It~~ but does not ~~mean~~indicate that ~~they are agreeing~~consent to ~~or refusing to let their child participate in any~~ participate in any ~~specific~~particular program~~.~~ has been given or withheld. (Education Code 48982)

~~There are certain activities where parents must actively give or withhold permission for their child to participate. These activities include:~~

1. ~~Sexual health and HIV/AIDS prevention education (passive consent): Parents are notified and given the option to opt their child out of these lessons.~~
2. ~~Animal dissections (passive consent): If students are required to dissect animals, parents can choose to excuse their child from this activity.~~
3. ~~Physical exams (passive consent): Schools may perform routine physical exams, but parents can decline these for their child.~~
4. ~~Surveys or questionnaires (active consent for 5th grade, passive consent for 7th, 9th, and 11th grade): Parents must give permission for their child to participate in certain surveys about personal beliefs or family matters.~~
5. ~~Photos and media release (active consent): Schools usually require parents to approve the use of a student's photo or name in public communications.~~

~~These decisions help ensure that parents are actively involved in their child's education and can choose what is appropriate for their child.~~

CSBA NOTE: The following optional paragraph may be revised to reflect district practice.

Whenever a student enrolls in a district school during the school year, the student's parents/guardians shall be given all required parental notifications at that time.

CSBA NOTE: The following paragraph applies to notices required for certain federal programs, including, but not necessarily limited to, Title I notices pursuant to 20 USC 6311 and 6312, notices regarding the rights of parents/guardians of students with disabilities pursuant to 34 CFR 300.503 and 300.504, and notices of the educational rights of students experiencing homelessness pursuant to 42 USC 11432. The following paragraph may be revised to reflect district practice.

Notifications shall be presented in an understandable and uniform format.

CSBA NOTE: Pursuant to state and federal antidiscrimination laws, including the Americans with Disabilities Act (42 USC 12101; 28 CFR 35) and Section 504 of the Rehabilitation Act of 1973 (29 USC 794), auxiliary aides and services are required to be provided to qualified individuals with disabilities to enable those individuals to effectively communicate and participate in public programs, services, or activities. For example, for the Medi-Cal Program, the Department of Health Care Services (DHCS), the state agency that administers the program, has issued Policy and Procedure Letters No. 21-017R and No. 23-004, which require districts to develop a plan to meet these alternative format requirements. For more information on the Medi-Cal Program, see AR 5141.6 - School Health Services.

When necessary, the district shall provide notifications to qualified individuals with disabilities in alternative formats, such as braille, large font, or audio recordings, to enable such individuals to effectively participate in any program, service, or activity, as required by law.

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 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. Education Code 48985 requires the California Department of Education (CDE) to notify districts, by August 1 of each year, of the schools and the languages for which the translation of notices is required based on census data submitted to CDE in the preceding fiscal year.

Whenever 15 percent or more of the students enrolled in a district school speak a single primary language other than English, as determined from the California Department of Education census data collected pursuant to Education Code 52164, all notices sent to the parent/guardian of any such student shall, in addition to being written in English, be written in the primary language, and may be responded to either in English or the primary language. (Education Code 48981, 48985)

Whenever an employee learns that a student's parent/guardian is unable to understand the district's printed notifications for any reason, the employee shall inform the principal or designee, who shall work with the parent/guardian to establish other appropriate means of communication.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Facilities
Policy 7110: Facilities Master Plan

CSBA NOTE: The following optional policy may be revised to reflect district practice.

Pursuant to the School Facility Program (Education Code 17070.10-17079.30), the State Allocation Board (SAB) and Office of Public School Construction administer state funding programs for new construction, modernization, career technical education facilities, charter school facilities, critically overcrowded school facilities, facility hardships, seismic mitigation, high performance incentives (environmentally efficient schools), joint use programs, labor compliance, overcrowding relief, emergency repairs, and deferred maintenance.

As a condition of participating in the School Facility Program, districts are required to submit a 5-year school facilities master plan to the Department of General Services (DGS). Additionally, pursuant to Government Code 66007, if the Governing Board of the district has adopted a five-year facilities master plan, as required by the School Facilities Program, the district may be exempt from deferring the collection of developer fees until a certificate of occupancy or final inspection, and instead may collect developer fees at the time of building permit issuance.

Although not required by law, the California Department of Education's (CDE) publication, "Educational Specifications: Linking Design of School Facilities to Educational Program," recommends that the district's facilities master plan be adopted by formal resolution of the Board.

For additional information about the facilities master planning process, see CSBA's fact sheet, "Facilities Master Planning," and for the Board's role in the development of the facilities master plan, see CSBA's publication, "Construction Management Task Force." Additionally, CSBA's Facilities Master Plans Planning program provides assistance with enrollment projections and/or the development of facilities master plans.

In addition, the National Center on School Infrastructure is a resource hub that provides a clearinghouse of resources for districts related to improving and developing safe, healthy, sustainable and equitable public school infrastructure, including master planning.

The Governing Board recognizes the importance of long-range planning for school facilities in order to address changes in student enrollment, teacher housing needs, ~~and~~ the district's educational program, and carrying out the district's vision, mission, and goals. The Superintendent or designee shall develop, for Board approval, a master plan for district facilities which describes the district's anticipated short- and long-term facilities needs and priorities.

Plan Development

The district's facilities master plan shall be based on an assessment of the condition and adequacy of existing facilities, a projection of future enrollments, and alignment of facilities with the district's vision for the instructional program.

To solicit broad input into the planning process, the Superintendent or designee may establish a facilities advisory committee consisting of staff, parents/guardians, and business, local government, and other community representatives. The Superintendent or designee shall ensure that the public is informed of the need for construction and modernization of facilities and of the district's plans for facilities.

At least 45 days prior to completion of any facilities plan that relates to the potential expansion of existing school sites or the necessity to acquire additional school sites, the Superintendent or designee shall notify and provide copies of the plan or any relevant and available information to the planning commission or agency of the city or county with land use jurisdiction within the district. (Government Code 65352.2)

If the city or county commission or agency requests a meeting, the Superintendent or designee shall meet with the commission or agency within 15 days following the notification. Items that the parties may discuss at the meeting include, but are not limited to, methods of coordinating planning with proposed revitalization efforts and recreation and park programs, options for new school sites, methods of maximizing the safety of persons traveling to and from the site, and opportunities for financial assistance. (Government Code 65352.2)

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. In its "Public School Construction Cost Reduction Guidelines," SAB recommends that facilities master plans be reevaluated whenever a new construction project is initiated or at intervals not exceeding five years.

The master plan shall be regularly reviewed and updated as necessary to reflect changes in the educational program, existing facilities, finances, or demographic data.

Plan Components

CSBA NOTE: CDE's publication, "Educational Specifications: Linking Design of School Facilities to Educational Program (Appendix 1: Master Planning and Overall Goals)," recommends components that should be addressed in the facilities master plan. Items #1-8 below are optional and may be revised to reflect district practice.

The facilities master plan shall include:

1. A statement of purpose, including district goals, philosophy, and related policies

2. A description of the planning process

3. ~~Demographics~~Description and demographics of the community, such as economic trends, migration patterns, employment base, residential base, socioeconomic makeup, historical school enrollments, and inventory of physical resources and needs

4. A description of the educational program, such as grade-level organization, class size, staffing patterns, technology plans, special programs and support services, and other educational specifications

5. Analysis of the safety, adequacy, and equity of existing facilities and potential for expansion, including the adequacy of classrooms, school cafeterias and food preparation areas, physical activity areas, playgrounds, parking areas, and other school grounds

6. Site selection criteria and process

7. Development of a capital planning budget and identification of potential funding sources

8. Policy for reviewing and updating the plan

Planning shall ensure that school facilities meet the following minimum standards: (5 CCR 14001)

1. Are aligned with the district's educational goals and objectives

2. Provide for maximum site enrollment at school facilities

3. Are located on a site that meets California Department of Education standards as specified in 5 CCR 14010

4. Are designed for the environmental comfort and work efficiency of the occupants

5. Are designed to require a practical minimum of maintenance

CSBA NOTE: Education Code 17586 requires school districts that undertake an addition, alteration, reconstruction, rehabilitation, or retrofit of a school building, to install interior locks on each door of any room with an occupancy of five or more persons in that school building. For more information on safety and security on school grounds and in district programs and activities, see BP/AR 0450 - Comprehensive Safety Plan and AR 3515 - Campus Security.

6. Are designed to meet federal, state, and local statutory requirements for structure, fire, and public safety

7. Are designed and engineered with flexibility to accommodate future need

CSBA NOTE: 5 CCR 14030 delineates detailed standards for developing plans for the design and construction of school facilities. All school districts are required to comply with these standards, whether a project is state funded or locally funded. Other legal requirements for facilities plans, including Education Code 16011, 16322, and 17251, vary depending on the funding source and type of project.

Pursuant to the Americans with Disabilities Act (ADA) (42 USC 12101-12213) and 28 CFR 35.150 and 35.151, district facilities are required to be accessible to and usable by individuals with disabilities. In achieving compliance, a district need not make structural changes to existing facilities if other methods are effective and the district can demonstrate that the structural change would result in a fundamental alteration in the nature of the activity or an undue financial or administrative burden. State law limits the cost of complying with the requirement to provide accessible facilities to 20 percent of the adjusted construction cost for specified projects, such as accessible paths of travel in accordance with Education Code 17671 and 17672. However, all newly constructed facilities are required to comply with the 2010 ADA Standards for Accessible Designs pursuant to 28 CFR 35.151.

California Green Building Standards Code, Title 24, Part 11 of the California Code of Regulations, ("CALGreen") establishes both mandatory requirements and voluntary standards for "green" building, which apply to all new construction and are applicable to K-12 schools. CALGreen addresses five major areas: (1) planning and design, (2) energy efficiency, (3) water efficiency, (4) material conservation and resource efficiency, and (5) indoor environmental quality.

Health and Safety Code 53570-53574, The Teacher Housing Act of 2016, authorizes districts to establish and implement programs that address the housing needs of teachers and district employees facing challenges in securing affordable housing. Pursuant to Education Code 17283.5 and Government Code 4454.5, "residential housing," defined as any building used as a personal residence by a teacher or employee of a district, with the teacher's or employee's family, is specifically exempt from obtaining approval from DGS for earthquake safety (Field Act) and access by persons with disabilities.

~~Plans~~Additionally, plans for the design and construction of new school facilities shall ~~also~~ meet the standards described in 5 CCR 14030, the California Green Building Standards Code, Title 24, Part 11 of the California Code of Regulations ("CALGreen"), the Americans with Disabilities Act (ADA) pursuant to 42 USC 12101-12213, and any other requirements applicable to the funding source and type of project.

However, plans for residential housing, which includes any building used or intended to be used by the district as a personal residence by a teacher or employee of the district, is not considered to be a "school building" and does not require approval by the Department of General Services regarding earthquake safety and/or the ADA. (Education Code 17283.5; Government Code 4454.5)

CSBA NOTE: Pursuant to Education Code 32100, as added by SB 848 (Ch. 460, Statutes of 2025), districts are required to, by July 1, 2026, adopt written policies, plans, or specifications regarding school facilities, including the furnishing of such facilities, that address classroom and nonclassroom environments to promote safe environments for learning and engagement that are easily supervised. Additionally, CDE's publication, "Educational Specifications: Linking Design of School Facilities to Educational Program (Appendix 7: Safe Architecture for Schools)," addresses some of the building and equipment safety issues that districts may consider. For language fulfilling this requirement, see BP 5142 - Safety.

In addition, plans for the design and construction of facilities, including furnishing of such facilities, shall promote safe environments for learning and engagement in accordance with Board Policy 5412 - Safety.

CSBA NOTE: Subject to the availability of funds, districts may apply pursuant to Education Code 17077.40- 17077.45 to fund joint use projects which are part of (1) a qualifying new construction project that will either increase the size and/or create extra costs beyond that necessary for school use of the multipurpose room, gymnasium, child care facility, library, or teacher education facility, or (2) a modernization project or a stand-alone project to provide for a multipurpose room, gymnasium, child care facility, library, or teacher education facility at a school that does not have the type of facility needed or has an inadequate facility.

To facilitate the efficient use of public resources when planning for new construction or modernization of school facilities, the district may consider designs that facilitate joint use of the facility with a local governmental agency, public postsecondary institution, or nonprofit organization.

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Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Board Bylaws
Bylaw 9200: Limits Of Board Member Authority

CSBA NOTE: The following optional bylaw may be revised to reflect district practice.

The Governing Board ~~of Education~~ recognizes that the Board is the unit of authority over the district and ~~that a Board member has no~~ expects individual ~~authority.~~ Board members ~~shall hold the education of students above any partisan principle, group interest, or personal interest.~~ to conduct themselves in accordance with Board Bylaw 9000 - Role of the Board and Board Bylaw 9005 - Governance Standards.

Unless agreed to by the Board as a whole, an individual ~~members of~~ Board member possesses no authority to direct staff, represent the Board ~~shall not~~ or the district, or exercise ~~any~~ administrative responsibility with respect to the schools ~~or command the services of any school employee. Individual Board members shall submit requests for information to the Superintendent. Board members shall refer Board-related correspondence to the Superintendent for forwarding to the Board or for placement on the Board's agenda, as appropriate~~.

~~Individual~~Additionally, individual Board members do not have the authority to investigate, resolve ~~complaints.~~, or otherwise actively engage with community members with respect to complaints, personnel or student matters, or legal issues. Any Board member ~~approached directly by a person with a complaint should refer the complainant to the Superintendent or designee so that the problem may receive proper consideration and be handled through the appropriate district process.~~

~~A Board member whose child is attending a district school should be aware of his/her role as a Board member when interacting with district employees about his/her child. Because his/her position as a Board member may inhibit the performance of school personnel, the Board member should~~who receives a communication regarding such a topic shall forward the communication to or otherwise inform the Superintendent or ~~designee before volunteering in his/her child's classroom.~~

~~Board members~~ Board president, as appropriate, who shall respond or otherwise follow-up, as needed. The Board member shall not respond substantively to the communication beyond acknowledging receipt and ~~persons elected to the~~explaining the limits of the Board member's authority. It shall be the responsibility of the Superintendent or Board president to inform the Board or place the topic on a future Board agenda.

Individual Board members are permitted to engage with community members, including responding to general inquiries or expressions of opinion. Such engagement shall be consistent with Board policies and bylaws such as Board Bylaw 9010 - Public Statements and Board ~~who have~~ Bylaw 9012 - Board Member Electronic Communications, and may not ~~yet assumed office are responsible for complying with the requirements of the Brown Act. (Government Code 54952.1)~~purport to represent the position of the Board.

Requests for information by an individual Board member shall be submitted to the Superintendent.

CSBA NOTE: Pursuant to Education Code 35292, the Governing Board is required to visit each district school at least once each term to examine the management, needs, and conditions of the schools or should ensure that the Superintendent or designee does so.

Additionally, pursuant to Education Code 51101, parents/guardians have the right to observe and/or volunteer in a school or classroom in accordance with law. Although this right is not affected upon election to the Board, Board members should be aware that district employees may view them as Board members even when visiting their child's school or classroom as a parent/guardian.

A Board member may observe and/or volunteer in a school or classroom, including in the school or classroom in which the Board member's child is enrolled, in accordance with Board Policy/Administrative Regulation 1240— Volunteer Assistance and Board Policy/Administrative Regulation 5020 - Parent Rights and Responsibilities. Prior to observing or volunteering, a Board member shall inform the Superintendent. Additionally, a Board member who is present on district property or at district programs or activities is expected to be aware of the role and limits on authority as a Board member.

A Board member who chooses to observe or volunteer shall do so in a manner that does not disrupt school operations. Any questions or concerns regarding operational or personnel matters shall be directed to the Superintendent or designee. Any questions or concerns specific to the Board member's child may be directed to appropriate site staff. If a question or concern is both specific to the Board member's child and involves operational or personnel matters, the Board member shall collaborate with the Superintendent or designee to determine whether the Board member shall direct the question or concern to site staff or whether the responsibility to investigate or resolve the question or concern, if necessary, lies with the Superintendent or designee.

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