

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT
REGULAR BOARD MEETING**

AGENDA

**Monday, June 2, 2025
6:00 pm Open Session
Library**

**2452 El Centro Blvd.
East Nicolaus, CA 95659**

Meeting facilities are accessible to persons with disabilities. Anyone who is planning to attend the board meeting and is visually or hearing impaired or has any disability that needs special assistance should call the Superintendent/Principal at the District Office at least 48 hours in advance of the meeting to make arrangements.

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

Josh Wanner
Emily Daddow
Elise Nelson
Jeff Reese
Keith Turner

Present

Absent

3. APPROVAL OF THE AGENDA

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

Motion _____ Second _____ Vote _____

4. SUPERINTENDENT’S REPORT

5. COMMENTS FROM THE PUBLIC

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

6. CONSENT AGENDA

Any item on the Consent Agenda may be considered separately at the request of a board member.

6.1 Approval of Minutes: May 20, 2025

6.2 Approval of Monthly Warrants: 14421, 14473, 14531, 14567

6.3 Williams Act Report: 0 Complaints

6.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

| TK | K | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total |
|----|----|-------|--------|-------|--------|-------|-------|---------|--------|-------|
| 12 | 16 | 19 | 21 | 14 | 19 | 17 | 18 | 19 | 23 | 178 |

Marcum-Illinois Preschool Enrollment

Full Time 18

Projected Marcum-Illinois Elementary School Enrollment for 2025-2026

| TK | K | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total |
|----|----|-------|--------|-------|--------|-------|-------|---------|--------|-------|
| 20 | 20 | 17 | 20 | 21 | 16 | 20 | 19 | 18 | 20 | 191 |

Projected Marcum-Illinois Preschool Enrollment for 2025-2026

Full Time 16

 Motion _____ Second _____ Vote _____

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

 Motion _____ Second _____ Vote _____

8. PUBLIC HEARING

8.1 Public Hearing for 2025-2026 Budget for MIUESD Open _____ Close _____

8.2 Public Hearing for 2025-2026 LCAP for MIUESD Open _____ Close _____

9. INFORMATION ITEMS

9.1 2025-2026 MIUESD Budget Draft

9.2 Explanation of Excess Reserves

9.3 2025-2026 MIUESD Local Control Accountability Plan (LCAP) Draft

10. ACTION ITEMS

10.1 Approve Prop 28 Arts and Music in Schools Funding Annual Report

The Board is asked to approve the Prop 28 Annual Report as prepared.

 Motion _____ Second _____ Vote _____

10.2 Approve Marcum-Illinois Spirit Wear Budget up to \$12,000 for the 25-26 School Year

The Board is asked to approve this Spirit Wear Budget. The Budget for Spirit Wear is for students and staff to support school culture. Spirit Wear includes, but is not limited to, a House Shirt and Marcum-Illinois Spirit Shirt for all students and staff members.

Motion _____ Second _____ Vote _____

11. NEXT BOARD MEETING

- **June 9, 2025 6:00pm**

12. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint
- Interdistrict Student Agreements
- Student Programs
- Long Term Substitute
- Superintendent/Principal's Evaluation

13. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

14. ADJOURNMENT

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT
REGULAR BOARD MEETING**

**MINUTES
Tuesday, May 20, 2025**

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Called to order at 6:00pm.

2. ROLL CALL

Present: Josh Wanner, Emily Daddow, Elise Nelson, Jeff Reese

Absent: Keith Turner

3. APPROVAL OF THE AGENDA

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

Emily Daddow moved to approve the agenda as written. Jeff Reese seconded. Roll call vote 4-0.

4. SUPERINTENDENT'S REPORT

Maggie Irby shared information about end of year events and recent happenings on campus.

5. COMMENTS FROM THE PUBLIC

"No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president's discretion, agenda items may be considered in other than numerical order." Board Policy (Bylaws) 9323

Paula Villarreal thanked Maggie Irby for setting up the Paint Night for the Marcum Staff End of Year Celebration. She said it was a lot of fun and everyone enjoyed it.

6. CONSENT AGENDA

Any item on the Consent Agenda may be considered separately at the request of a board member.

6.1 Approval of Minutes: April 14, 2025, May 13, 2025

6.2 Approval of Monthly Warrants: 14275, 14306, 14365**6.3 Williams Act Report: 0 Complaints****6.4 Enrollment Report:***Marcum-Illinois Elementary School Enrollment*

| TK | K | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total |
|----|----|-------|--------|-------|--------|-------|-------|---------|--------|-------|
| 12 | 16 | 19 | 21 | 14 | 19 | 17 | 18 | 19 | 23 | 178 |

*Marcum-Illinois Preschool Enrollment***Full Time 18***Projected Marcum-Illinois Elementary School Enrollment for 2025-2026*

| TK | K | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total |
|----|----|-------|--------|-------|--------|-------|-------|---------|--------|-------|
| 20 | 20 | 17 | 20 | 21 | 16 | 20 | 19 | 18 | 20 | 191 |

*Projected Marcum-Illinois Preschool Enrollment for 2025-2026***Full Time 16**

Emily Daddow moved to approve the consent agenda. Josh Wanner seconded. Roll call vote 4-0. (Elise Nelson noted abstention from May 13, 2025 minutes)

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

8. INFORMATION ITEMS**9. ACTION ITEMS****9.1 Declaration of Need for Fully Qualified Educators**

The District is required to annually update the California Commission on Teacher Credentialing (CTC) on the possibility of the need of General Education Assignment Permits. The Board is asked to approve this Declaration of Need to ensure compliance.

Elise Nelson moved to approve the Declaration of Need for Fully Qualified Educators. Emily Daddow seconded. Roll call vote 4-0.

9.2 Intra-Budget Transfer Resolution 2024-2025-10

It is recommended that the Board approve this resolution allowing the Sutter County Superintendent of Schools External Business Office to make budget transfers at the close of the year as are necessary to permit the payment obligations for the district for the 2024/2025 school year.

Josh Wanner moved to approve the Intra-Budget Transfer Resolution. Elise Nelson seconded. Roll call vote 4-0.

9.3 Lozano Smith Agreement Renewal 2025-2026

It is recommended that the Board approve this 2025-2026 agreement renewal for legal services.

Emily Daddow moved to approve the Lozano Smith Agreement Renewal. Jeff Reese seconded. Roll call vote 4-0.

9.4 Comprehensive School Safety Plan- Update

It is recommended that the Board approve this update to the Comprehensive School Safety Plan. This update includes minor revisions and the inclusion of the Instructional Continuity Plan. The Instructional Continuity Plan must be included in the Comprehensive School Safety Plan by July 1, 2025, per Senate Bill 153.

Josh Wanner motioned to approve the comprehensive school safety plan update. Elise Nelson seconded. Roll call vote 4-0.

10. NEXT BOARD MEETING

- **June 2, 2025**
- **June 9, 2025**

Adjourned to closed session 6:20pm.

11. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint
- Employee Benefits
- Interdistrict Student Agreements
- Student Programs

12. REPORT OUT FROM CLOSED SESSION

Nothing to report.

13. ADJOURNMENT

Meeting adjourned at 6:55pm.

| Approval Batch 014421 | | | | | | | | Bank Account COUNTY - COUNTY | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------------------------------------------------------------------------|----------------------------------------|-----------------------------|----------|---------------------|--------------|------------------------------|-------------------|----------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | | ADVANCED TECHNOLOGY GROUP (000021/1) 1731 CAPRI DRIVE YUBA CITY, CA 95993 | | | | | | | | |
| 2024/25 | 05/01/25 | | 24-25 ERATE SERVICES | 2443 (1419086) | 05/06/25 | Paid | Printed | 3,850.00 | | 3,850.00 |
| | | 2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00632918 | | | | | Check Date 05/08/25 | | PO# | Register # 000357 | |
| Total Invoice Amount | | | | | | | | 3,850.00 | | |
| Direct Vendor | | BLACKJACK HOME SOLUTIONS LLC (000038/1) | | | | | | | | |
| 2024/25 | 05/01/25 | | BI-ANNUAL SOLAR PANEL CLEANING 4/26/25 | 001187 (1419086) | 05/06/25 | Paid | Printed | 600.00 | | 600.00 |
| | | 2025 01- 8150- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00632919 | | | | | Check Date 05/08/25 | | PO# | Register # 000357 | |
| Total Invoice Amount | | | | | | | | 600.00 | | |
| Direct Vendor | | BOYD PYATT (000050/1) 3007 STONEGATE DR YUBA CITY, CA 95993 | | | | | | | | |
| 2024/25 | 04/27/25 | | BUS DRIVER CLASS-LB & KG | 1114 (1419086) | 05/06/25 | Paid | Printed | 200.00 | | 200.00 |
| | | 2025 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00632920 | | | | | Check Date 05/08/25 | | PO# | Register # 000357 | |
| Total Invoice Amount | | | | | | | | 200.00 | | |
| Direct Payment | | BROWNS ELEMENTARY SCHOOL (BROWNS ELEM) 1248 PACIFIC AVE RIO OSO, CA 95674 | | | | | | | | |
| 2024/25 | 04/30/25 | | 24-25 TRACK MEET FEES | 202501 (1419086) | 05/06/25 | Paid | Printed | 75.00 | | 75.00 |
| | | 2025 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00632921 | | | | | Check Date 05/08/25 | | PO# | Register # 000357 | |
| Total Invoice Amount | | | | | | | | 75.00 | | |
| Direct Vendor | | CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015 | | | | | | | | |
| Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y) | | | | | | | | | | |
| | | | | | | | | ERP for California | | |
| Page 1 of 19 | | | | | | | | | | |

| Approval Batch 014421 (continued) | | | | | | | Bank Account COUNTY - COUNTY | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------|----------|--------------|------------------------------|----------------|--------------------|----------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | | CLARK PEST CONTROL OF STOCKTON (001045/2) (continued) | | | | | | | | |
| 2024/25 | 05/01/25 | | MONTHLY PEST SERVICE MAY 25 | 37453724 (1419086) | 05/06/25 | Paid | Printed | 216.00 | | 216.00 |
| Check # | 00632922 | 2025 01- 0000- 0- 5507- 00- 0000- 8200- 000- 000- 0000- 00 | Check Date 05/08/25 PO# Register # 000357 | | | | | | | |
| 2024/25 | 05/01/25 | | QRTL Y LOT WEED SPRAY 2/3 | 37453724-1 (1419086) | 05/06/25 | Paid | Printed | 242.00 | | 242.00 |
| Check # | 00632922 | 2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00 | Check Date 05/08/25 PO# Register # 000357 | | | | | | | |
| Total Invoice Amount | | | | | | | | 458.00 | | |
| Direct Vendor | | GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475 | | | | | | | | |
| 2024/25 | 04/30/25 | | CAFETERIA FOOD | 8683058 (1419086) | 05/06/25 | Paid | Printed | 2,131.96 | | 2,131.96 |
| Check # | 00632923 | 2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 | Check Date 05/08/25 PO# Register # 000357 | | | | | | | |
| Total Invoice Amount | | | | | | | | 2,131.96 | | |
| Direct Vendor | | MICHELLE M. HANSON CPA (012019/1) 200 GATEWAY DRIVE #370 LINCOLN, CA 95648 | | | | | | | | |
| 2024/25 | 04/25/25 | | 23-24 AUDIT PROGRESS 3 OF 3 | 17-0922 (1419086) | 05/06/25 | Paid | Printed | 1,450.00 | | 1,450.00 |
| Check # | 00632924 | 2025 01- 0000- 0- 5806- 00- 0000- 7191- 000- 000- 0000- 00 | Check Date 05/08/25 PO# Register # 000357 | | | | | | | |
| Total Invoice Amount | | | | | | | | 1,450.00 | | |
| Direct Vendor | | OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448 | | | | | | | | |
| 2024/25 | 04/26/25 | | COPIER LEASE 4/20-5/20 | 554290262 (1419086) | 05/06/25 | Paid | Printed | 981.78 | | 981.78 |
| Check # | 00632925 | 2025 01- 0000- 0- 5600- 00- 1110- 1000- 000- 000- 0000- 00 | Check Date 05/08/25 PO# Register # 000357 | | | | | | | |
| Total Invoice Amount | | | | | | | | 981.78 | | |
| Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y) | | | | | | | | | ERP for California | |
| Page 2 of 19 | | | | | | | | | | |

| Approval Batch 014421 (continued) | | | | | | | | Bank Account COUNTY - COUNTY | | |
|-----------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------------|----------|---------------------|--------------|------------------------------|-------------------|----------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | | PERFORMANCE SYSTEMS INTEG (000078/3) PO BOX 8528 PASADENA, CA 91109-8601 | | | | | | | | |
| 2024/25 | 01/29/25 | | FIRE ALARM | 12657423 | 05/06/25 | Paid | Printed | 950.00 | | 950.00 |
| | | | SERVICE 1/27/25 | (1419086) | | | | | | |
| | | 2025 01-0000-0-5800-00-0000-8100-000-000-0000-00 | | | | | | | | |
| Check # | 00632926 | | | | | Check Date 05/08/25 | PO# | | Register # 000357 | |
| Total Invoice Amount | | | | | | | | 950.00 | | |
| Direct Vendor | | PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938 | | | | | | | | |
| 2024/25 | 04/28/25 | | CAFETERIA FOOD | 7163620 | 05/06/25 | Paid | Printed | 1,536.81 | | 1,536.81 |
| | | | | (1419086) | | | | | | |
| | | 2025 13-5310-0-4700-00-0000-3700-000-000-0000-00 | | | | | | | | |
| Check # | 00632927 | | | | | Check Date 05/08/25 | PO# | | Register # 000357 | |
| 2024/25 | 04/28/25 | | CAFETERIA MILK | 7163620-1 | 05/06/25 | Paid | Printed | 381.29 | | 381.29 |
| | | | | (1419086) | | | | | | |
| | | 2025 13-5310-0-4712-00-0000-3700-000-000-0000-00 | | | | | | | | |
| Check # | 00632927 | | | | | Check Date 05/08/25 | PO# | | Register # 000357 | |
| Total Invoice Amount | | | | | | | | 1,918.10 | | |
| Direct Vendor | | THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622 | | | | | | | | |
| 2024/25 | 04/30/25 | | BUS PROPANE 4/2 | 135486 | 05/06/25 | Paid | Printed | 137.94 | | 137.94 |
| | | | | (1419086) | | | | | | |
| | | 2025 01-0000-0-4300-00-0000-3600-000-000-0000-00 | | | | | | | | |
| Check # | 00632928 | | | | | Check Date 05/08/25 | PO# | | Register # 000357 | |
| 2024/25 | 04/30/25 | | BUS PROPANE 4/4 | 135498 | 05/06/25 | Paid | Printed | 72.74 | | 72.74 |
| | | | | (1419086) | | | | | | |
| | | 2025 01-0000-0-4300-00-0000-3600-000-000-0000-00 | | | | | | | | |
| Check # | 00632928 | | | | | Check Date 05/08/25 | PO# | | Register # 000357 | |
| 2024/25 | 04/30/25 | | BUS PROPANE 4/8 | 135511 | 05/06/25 | Paid | Printed | 64.93 | | 64.93 |
| | | | | (1419086) | | | | | | |
| | | 2025 01-0000-0-4300-00-0000-3600-000-000-0000-00 | | | | | | | | |
| Check # | 00632928 | | | | | Check Date 05/08/25 | PO# | | Register # 000357 | |
| 2024/25 | 04/30/25 | | BUS PROPANE 4/11 | 135525 | 05/06/25 | Paid | Printed | 133.54 | | 133.54 |
| | | | | (1419086) | | | | | | |
| Selection | | Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y) | | | | | | | | |

| Approval Batch 014421 (continued) | | | | | | | Bank Account COUNTY - COUNTY | | | |
|-----------------------------------|--------------|-------------------------------------------------------|------------------|-----------------------------|-------------|--------------|------------------------------|----------------|------------------|-------------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | | THORNTON'S GAS (004577/1) | | | (continued) | (continued) | | | | |
| 2024/25 | 04/30/25 | | BUS PROPANE 4/11 | 135525 | 05/06/25 | Paid | Printed | (continued) | | |
| | | | | (1419086) (continued) | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00632928 | | | | | Check Date | 05/08/25 | PO# | | Register # 000357 |
| 2024/25 | 04/30/25 | | BUS PROPANE 4/15 | 135542 | 05/06/25 | Paid | Printed | 95.07 | | 95.07 |
| | | | | (1419086) | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00632928 | | | | | Check Date | 05/08/25 | PO# | | Register # 000357 |
| 2024/25 | 04/30/25 | | BUS PROPANE 4/22 | 135554 | 05/06/25 | Paid | Printed | 171.92 | | 171.92 |
| | | | | (1419086) | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00632928 | | | | | Check Date | 05/08/25 | PO# | | Register # 000357 |
| 2024/25 | 04/30/25 | | BUS PROPANE 4/30 | 135592 | 05/06/25 | Paid | Printed | 77.21 | | 77.21 |
| | | | | (1419086) | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00632928 | | | | | Check Date | 05/08/25 | PO# | | Register # 000357 |
| Total Invoice Amount | | | | | | | | 753.35 | | |

Approval Batch 014473

Bank Account COUNTY - COUNTY

| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
|----------------------|--------------|---------------------------------------------------------------------------------------|-------------------------------------|-----------------------------|--------------------|--------------|--------------|----------------|-------------------|----------------|
| Direct Vendor | | ADVANCED TECHNOLOGY GROUP (000021/1) 1731 CAPRI DRIVE YUBA CITY, CA 95993 | | | | | | | | |
| 2024/25 | 04/29/24 | | 23-24 ERATE SERVICES | 2307 (1421225) | 05/13/25 | Paid | Printed | 3,850.00 | | 3,850.00 |
| | | 2025 01- 0000- 0- 5800- 18- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633341 | | | | | Check Date | 05/15/25 | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 3,850.00 | | |
| Direct Vendor | | DENNIS GUYNES (000116/1) | | | | | | | | |
| 2024/25 | 04/22/25 | | BUS#1 CROSSOVER LIGHT/BUS#3 BATTERY | INV0358 (1421225) | 05/13/25 | Paid | Printed | 800.00 | | 800.00 |
| | | 2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633342 | | | | | Check Date | 05/15/25 | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 800.00 | | |
| Direct Vendor | | PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300 | | | | | | | | |
| 2024/25 | 05/08/25 | | ELECTRICITY 4/4-5/4 | DP25-00133 (1421225) | 05/13/25 | Paid | Printed | 1,173.14 | | 1,173.14 |
| | | 2025 01- 0000- 0- 5502- 00- 0000- 8200- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633343 | | | | | Check Date | 05/15/25 | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 1,173.14 | | |
| AP Vendor | | POLAR KING INTERNATIONAL INC (000115/1) 4424 NEW HAVEN AVE FORT WAYNE, IN 46803 | | | | | | | | |
| F | 2024/25 | 05/05/25 | R25-00013 | WALK-IN FREEZER | SI138037 (1421225) | 05/13/25 | Paid | Printed | 75,305.52 | 75,305.52 |
| | | 2025 01- 7032- 0- 6400- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633344 | | | | | Check Date | 05/15/25 | PO# P25-00013 | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 75,305.52 | | |

| Approval Batch 014473 (continued) | | | | | | | | Bank Account COUNTY - COUNTY | | | |
|-----------------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|----------|---------------------|--------------|------------------------------|-------------------|--------------------|--|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount | |
| Direct Vendor | | PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938 | | | | | | | | | |
| 2024/25 | 05/05/25 | | CAFETERIA FOOD | 7165767 (1421225) | 05/13/25 | Paid | Printed | 1,034.18 | | 1,034.18 | |
| | | 2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | | | |
| Check # | 00633345 | | | | | Check Date 05/15/25 | | PO# | Register # 000358 | | |
| Total Invoice Amount | | | | | | | | 1,034.18 | | | |
| Direct Vendor | | RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901 | | | | | | | | | |
| 2024/25 | 05/01/25 | | RECOLOGY MAY 25 | 78227212 (1421225) | 05/13/25 | Paid | Printed | 591.23 | | 591.23 | |
| | | 2025 01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00 | | | | | | | | | |
| Check # | 00633346 | | | | | Check Date 05/15/25 | | PO# | Register # 000358 | | |
| Total Invoice Amount | | | | | | | | 591.23 | | | |
| Direct Vendor | | SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667 | | | | | | | | | |
| 2024/25 | 05/12/25 | | PROPERTY TAX IN LIEU MAR 25 | DP25-00134 (1421225) | 05/13/25 | Paid | Printed | 85,008.00 | | 85,008.00 | |
| | | 2025 01- 0000- 0- 8096- 00- 0000- 0000- 000- 000- 0000- 00 | | | | | | | | | |
| Check # | 00633347 | | | | | Check Date 05/15/25 | | PO# | Register # 000358 | | |
| 2024/25 | 05/12/25 | | PROPERTY TAX IN LIEU APR 25 | DP25-00135 (1421225) | 05/13/25 | Paid | Printed | 42,509.00 | | 42,509.00 | |
| | | 2025 01- 0000- 0- 8096- 00- 0000- 0000- 000- 000- 0000- 00 | | | | | | | | | |
| Check # | 00633347 | | | | | Check Date 05/15/25 | | PO# | Register # 000358 | | |
| 2024/25 | 05/12/25 | | PROPERTY TAX IN LIEU MAY 25 | DP25-00136 (1421225) | 05/13/25 | Paid | Printed | 42,509.00 | | 42,509.00 | |
| | | 2025 01- 0000- 0- 8096- 00- 0000- 0000- 000- 000- 0000- 00 | | | | | | | | | |
| Check # | 00633347 | | | | | Check Date 05/15/25 | | PO# | Register # 000358 | | |
| Total Invoice Amount | | | | | | | | 170,026.00 | | | |
| Direct Vendor | | STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409 | | | | | | | | | |
| 2024/25 | 05/03/25 | | CONSTRUCTION PAPER | 6031418782 (1421225) | 05/13/25 | Paid | Printed | 70.36 | | 70.36 | |
| Selection | | Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y) | | | | | | | | ERP for California | |
| Page 6 of 19 | | | | | | | | | | | |

Approval Batch 014473 (continued)

Bank Account COUNTY - COUNTY

| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|----------|------------------------------------------------------------------------------------------------|----------------------------------|----------|---------------------|--------------|----------------|--------------------|----------------|
| Direct Vendor | | | STAPLES (000322/2) (continued) | | | | | | | |
| 2024/25 | 05/03/25 | | CONSTRUCTION PAPER | 6031418782 (1421225) (continued) | 05/13/25 | Paid | Printed | (continued) | | |
| | | | 2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | |
| Check # | | 00633348 | | | | Check Date 05/15/25 | | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 70.36 | | |
| Direct Vendor | | | SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993 | | | | | | | |
| 2024/25 | 05/09/25 | | 24-25 COUNSELING MOU 90% | AR25-00692 (1421225) | 05/13/25 | Paid | Printed | 15,613.12 | | 15,613.12 |
| | | | 2025 01- 7435- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | |
| Check # | | 00633349 | | | | Check Date 05/15/25 | | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 15,613.12 | | |
| Direct Vendor | | | SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007 | | | | | | | |
| 2024/25 | 05/07/25 | | CAFETERIA FOOD | 531733172 (1421225) | 05/13/25 | Paid | Printed | 543.13 | | 543.13 |
| | | | 2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | |
| Check # | | 00633350 | | | | Check Date 05/15/25 | | PO# | Register # 000358 | |
| 2024/25 | 05/07/25 | | CAFETERIA SUPPLIES | 531733172-1 (1421225) | 05/13/25 | Paid | Printed | 282.41 | | 282.41 |
| | | | 2025 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | |
| Check # | | 00633350 | | | | Check Date 05/15/25 | | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 825.54 | | |
| Direct Vendor | | | US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428 | | | | | | | |
| 2024/25 | 03/10/25 | | LAMINATING FILM (2) | 448116 (1421225) | 05/13/25 | Paid | Printed | 304.78 | | 304.78 |
| | | | 2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | |
| Check # | | 00633351 | | | | Check Date 05/15/25 | | PO# | Register # 000358 | |
| 2024/25 | 03/10/25 | | SAT SCHOOL SUPPLIES | 684810 (1421225) | 05/13/25 | Paid | Printed | 20.37 | | 20.37 |
| | | | 2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | |
| Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y) | | | | | | | | | ERP for California | |
| Page 7 of 19 | | | | | | | | | | |

| Approval Batch 014473 (continued) | | | | | | | Bank Account COUNTY - COUNTY | | | |
|-----------------------------------|--------------|------------------------------------------------------------|--------------------------------------|-----------------------------|----------|---------------------|------------------------------|----------------|-------------------|----------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | | US BANK CORP. PAYMENT SYSTEM (004687/1) | | | | (continued) | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/11/25 | | CAASPP MEDALS | 037171 (1421225) | 05/13/25 | Paid | Printed | 379.85 | | 379.85 |
| | | 2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/11/25 | | READING PARTY SUPPLIES | 591925 (1421225) | 05/13/25 | Paid | Printed | 159.92 | | 159.92 |
| | | 2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/12/25 | | DEN/ELOP SUPPLIES | 689210 (1421225) | 05/13/25 | Paid | Printed | 48.32 | | 48.32 |
| | | 2025 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/12/25 | | SPORKS | 958263 (1421225) | 05/13/25 | Paid | Printed | 295.31 | | 295.31 |
| | | 2025 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/13/25 | | 8TH GRADE IFLY FIELD TRIP | 624986 (1421225) | 05/13/25 | Paid | Printed | 650.00 | | 650.00 |
| | | 2025 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/15/25 | | BUS DIESEL | 030331 (1421225) | 05/13/25 | Paid | Printed | 1,974.70 | | 1,974.70 |
| | | 2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/20/25 | | SIGN HOLDERS | 275767 (1421225) | 05/13/25 | Paid | Printed | 51.47 | | 51.47 |
| | | 2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/20/25 | | HONOR ROLL TRIP-SKY ZONE-FINAL | 433039 (1421225) | 05/13/25 | Paid | Printed | 448.30 | | 448.30 |
| | | 2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date 05/15/25 | PO# | | Register # 000358 | |
| 2024/25 | 03/21/25 | | MI ADOBE 1 YR | 421633 (1421225) | 05/13/25 | Paid | Printed | 239.88 | | 239.88 |

| Approval Batch 014473 (continued) | | | | | | | Bank Account COUNTY - COUNTY | | | |
|-----------------------------------|--------------|-------------------------------------------------------|------------------|-----------------------------|-------------|--------------|------------------------------|----------------|------------------|-------------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | | US BANK CORP. PAYMENT SYSTEM (004687/1) | | | (continued) | | | | | (continued) |
| 2024/25 | 03/21/25 | | MI ADOBE 1 YR | 421633 | 05/13/25 | Paid | Printed | (continued) | | |
| | | | | (1421225) (continued) | | | | | | |
| | 2025 | 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |
| 2024/25 | 03/21/25 | | STAR TO STAR | 788140 | 05/13/25 | Paid | Printed | 966.38 | | 966.38 |
| | | | PHONES 3/19-4/18 | (1421225) | | | | | | |
| | 2025 | 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |
| 2024/25 | 03/21/25 | | DEN/ELOP | 856020 | 05/13/25 | Paid | Printed | 67.22 | | 67.22 |
| | | | SUPPLIES | (1421225) | | | | | | |
| | 2025 | 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |
| 2024/25 | 03/25/25 | | SF ADOBE 1YR | 067505 | 05/13/25 | Paid | Printed | 239.88 | | 239.88 |
| | | | | (1421225) | | | | | | |
| | 2025 | 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |
| 2024/25 | 03/25/25 | | MONTHLY VAN | 732275 | 05/13/25 | Paid | Printed | 39.99 | | 39.99 |
| | | | CARWASH | (1421225) | | | | | | |
| | 2025 | 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |
| 2024/25 | 03/26/25 | | GR 5 BOOKCASES | 024443 | 05/13/25 | Paid | Printed | 254.93 | | 254.93 |
| | | | | (1421225) | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |
| 2024/25 | 03/26/25 | | GR 5 BOOKCASES | 025275 | 05/13/25 | Paid | Printed | 254.93 | | 254.93 |
| | | | | (1421225) | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |
| 2024/25 | 03/27/25 | | IKEA BOOKCASE | 015420 | 05/13/25 | Paid | Printed | 254.93- | | 254.93- |
| | | | CREDIT | (1421225) | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |
| 2024/25 | 03/27/25 | | SPRINKLER | 261331 | 05/13/25 | Paid | Printed | 3.72 | | 3.72 |
| | | | ELBOWS | (1421225) | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | | Register # 000358 |

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y)

| Approval Batch 014473 (continued) | | | | | | | Bank Account COUNTY - COUNTY | | | |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------|-----------------------------|----------|--------------|------------------------------|----------------|--------------------|----------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | US BANK CORP. PAYMENT SYSTEM (004687/1) | | | (continued) | | | (continued) | | | |
| 2024/25 | 03/27/25 | | SPRINKLERS | 355803 (1421225) | 05/13/25 | Paid | Printed | 232.50 | | 232.50 |
| Check # | 2025 00633351 | 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 03/28/25 | | WRESTLING SHIRTS | 112093 (1421225) | 05/13/25 | Paid | Printed | 82.47 | | 82.47 |
| Check # | 2025 00633351 | 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 03/28/25 | | GR 3 I KNOW IT -1YEAR | 750073 (1421225) | 05/13/25 | Paid | Printed | 150.00 | | 150.00 |
| Check # | 2025 00633351 | 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00 | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 03/29/25 | | PREK STORAGE BOX | 137535 (1421225) | 05/13/25 | Paid | Printed | 193.04 | | 193.04 |
| Check # | 2025 00633351 | 01- 9618- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00 | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 03/29/25 | | DEN/ELOP SUPPLIES | 891347 (1421225) | 05/13/25 | Paid | Printed | 79.93 | | 79.93 |
| Check # | 2025 00633351 | 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 03/30/25 | | PREK STORAGE BOX | 650253 (1421225) | 05/13/25 | Paid | Printed | 31.09 | | 31.09 |
| Check # | 2025 00633351 | 01- 9618- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00 | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 03/31/25 | | PREK PLAYGROUND EQUIPMENT | 944956 (1421225) | 05/13/25 | Paid | Printed | 2,432.75 | | 2,432.75 |
| Check # | 2025 00633351 | 01- 9618- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00 | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/01/25 | | PAPER CUTTER | 174015 (1421225) | 05/13/25 | Paid | Printed | 69.69 | | 69.69 |
| Check # | 2025 00633351 | 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/02/25 | | CHOOSE LOVE MEMBERSHIP-SEL-1 YEAR | 226644 (1421225) | 05/13/25 | Paid | Printed | 219.45 | | 219.45 |
| | 2025 | 01- 0000- 0- 5300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Selection | Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y) | | | | | | | | ERP for California | |
| Page 10 of 19 | | | | | | | | | | |

| Approval Batch 014473 (continued) | | | | | | | Bank Account COUNTY - COUNTY | | | |
|-----------------------------------|--------------|------------------------------------------------------------|------------------------------|-----------------------------|----------|--------------|------------------------------|----------------|------------------|----------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | | US BANK CORP. PAYMENT SYSTEM (004687/1) | | | | (continued) | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/03/25 | | DEN/ELOP SUPPLIES | 316627 (1421225) | 05/13/25 | Paid | Printed | 71.82 | | 71.82 |
| | | 2025 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/03/25 | | PREK PLAYGROUND EQUIPMENT | 583769 (1421225) | 05/13/25 | Paid | Printed | 1,872.72 | | 1,872.72 |
| | | 2025 01- 9618- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/03/25 | | SPED IPAD CASE | 588243 (1421225) | 05/13/25 | Paid | Printed | 68.63 | | 68.63 |
| | | 2025 01- 6500- 0- 4300- 00- 5001- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/03/25 | | SS PRINTER TONER/VENT COVERS | 599145 (1421225) | 05/13/25 | Paid | Printed | 503.82 | | 503.82 |
| | | 2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/04/25 | | OFFICE/HEALTH SUPPLIES | 013525 (1421225) | 05/13/25 | Paid | Printed | 92.43 | | 92.43 |
| | | 2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/04/25 | | DEN/ELOP SUPPLIES | 261173 (1421225) | 05/13/25 | Paid | Printed | 36.30 | | 36.30 |
| | | 2025 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/06/25 | | FRAUD (will be refunded) | 080028 (1421225) | 05/13/25 | Paid | Printed | 204.91 | | 204.91 |
| | | 2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |
| 2024/25 | 04/07/25 | | HIGHLIGHTERS | 793264 (1421225) | 05/13/25 | Paid | Printed | 22.49 | | 22.49 |
| | | 2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # | 000358 |

| Approval Batch 014473 (continued) | | | | | | | Bank Account COUNTY - COUNTY | | | |
|-----------------------------------|-----------------------------------------|-------------------------------------------------------|-----------------|-----------------------------|-----------|--------------|------------------------------|----------------|-------------------|----------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | US BANK CORP. PAYMENT SYSTEM (004687/1) | | | (continued) | | | (continued) | | | |
| 2024/25 | 04/09/25 | | HOM SUPPLIES | 932640 | 05/13/25 | Paid | Printed | 21.32 | | 21.32 |
| | | | (1421225) | | | | | | | |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633351 | | | | | Check Date | 05/15/25 | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 12,530.38 | | |
| Direct Vendor | VERIZON WIRELESS (009718/1) | | | | | | | | | |
| | P.O. BOX 660108 | | | | | | | | | |
| | DALLAS, TX 75266-0108 | | | | | | | | | |
| 2024/25 | 05/02/25 | | CELL SERVICE | 6112538895 | 05/13/25 | Paid | Printed | 328.67 | | 328.67 |
| | | | 4/3-5/2 | (1421225) | | | | | | |
| | 2025 | 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633352 | | | | | Check Date | 05/15/25 | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 328.67 | | |
| Direct Vendor | WING ELECTRICAL (000077/2) | | | | | | | | | |
| | 1591 LYNELL CT | | | | | | | | | |
| | YUBA CITY, CA 95993 | | | | | | | | | |
| 2024/25 | 05/08/25 | | WALK-IN FREEZER | 628A | (1421225) | 05/13/25 | Paid | Printed | 15,668.92 | 15,668.92 |
| | | | ELECTRICAL | | | | | | | |
| | 2025 | 01- 0000- 0- 6400- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633353 | | | | | Check Date | 05/15/25 | PO# | Register # 000358 | |
| 2024/25 | 05/08/25 | | WALK IN FREEZER | 628A-1 | (1421225) | 05/13/25 | Paid | Printed | 2,031.08 | 2,031.08 |
| | | | ELECTRICAL | | | | | | | |
| | 2025 | 01- 7032- 0- 6400- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633353 | | | | | Check Date | 05/15/25 | PO# | Register # 000358 | |
| Total Invoice Amount | | | | | | | | 17,700.00 | | |

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Approval Batch 014531 (continued)

Bank Account COUNTY - COUNTY

| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
|----------------------|--------------|----------------------------------------------------------------------|----------------------------------------------------|-----------------------------|-------------|--------------|--------------|----------------|-------------------|----------------|
| Direct Vendor | | G W DEMOLITION INC (000119/1) | | | (continued) | | | | | |
| 2024/25 | 05/15/25 | | SEPTIC TANK REMOVAL | 11918 | (1423980) | 05/20/25 | Paid | Printed | 2,800.00 | 2,800.00 |
| | 2025 | 01- 0000- 0- 6170- 00- 0000- 8500- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633874 | | | | | Check Date | 05/22/25 | PO# | Register # 000359 | |
| Total Invoice Amount | | | | | | | | 2,800.00 | | |
| Direct Vendor | | GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475 | | | | | | | | |
| 2024/25 | 05/14/25 | | CAFETERIA FOOD | 8745765 | (1423980) | 05/20/25 | Paid | Printed | 2,761.72 | 2,761.72 |
| | 2025 | 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633875 | | | | | Check Date | 05/22/25 | PO# | Register # 000359 | |
| Total Invoice Amount | | | | | | | | 2,761.72 | | |
| Direct Employee | | IRBY, MARGARET K (170371) | | | | | | | | |
| 2024/25 | 04/29/25 | | KEENAN STAFF SHOE SAFTEY FUND REMIB | EP25-00058 | (1423980) | 05/20/25 | Paid | Printed | 300.00 | 300.00 |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633876 | | | | | Check Date | 05/22/25 | PO# | Register # 000359 | |
| 2024/25 | 05/14/25 | | BOARD DINNER-MAY 25 | EP25-00057 | (1423980) | 05/20/25 | Paid | Printed | 95.90 | 95.90 |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633876 | | | | | Check Date | 05/22/25 | PO# | Register # 000359 | |
| 2024/25 | 05/19/25 | | SCHOOLS 1ST EOY STAFF CELEB. REIMB BAL-\$1500 | EP25-00059 | (1423980) | 05/20/25 | Paid | Printed | 500.00 | 500.00 |
| | 2025 | 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633876 | | | | | Check Date | 05/22/25 | PO# | Register # 000359 | |
| 2024/25 | 05/19/25 | | SCHOOLS 1ST EOY STAFF CELEB. REIMB- BAL \$1,055.63 | EP25-00060 | (1423980) | 05/20/25 | Paid | Printed | 444.37 | 444.37 |
| | 2025 | 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00633876 | | | | | Check Date | 05/22/25 | PO# | Register # 000359 | |

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 014531 (continued)

Bank Account COUNTY - COUNTY

| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
|-------------|--------------|-------|---------|--------------------------------|-------|--------------|--------------|----------------|------------------|----------------|
|-------------|--------------|-------|---------|--------------------------------|-------|--------------|--------------|----------------|------------------|----------------|

Total Invoice Amount 1,340.27

Direct Vendor PACE ANALYTICAL SERVICES LLC (000044/2)
PO BOX 684056
CHICAGO, IL 60695-4056

2024/25 05/16/25 WATER TESTING 252803607 05/20/25 Paid Printed 138.60 138.60
5/15 (1423980)

2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00

Check # 00633877 Check Date 05/22/25 PO# Register # 000359

Total Invoice Amount 138.60

Direct Vendor PROPACIFIC FRESH (014752/1)
P.O. BOX 1069
DURHAM, CA 95938

2024/25 05/12/25 CAFETERIA FOOD 7167754 05/20/25 Paid Printed 1,074.94 1,074.94
(1423980)

2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00

Check # 00633878 Check Date 05/22/25 PO# Register # 000359

2024/25 05/12/25 CAFETERIA MILK 7167754-1 05/20/25 Paid Printed 423.25 423.25
(1423980)

2025 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00

Check # 00633878 Check Date 05/22/25 PO# Register # 000359

2024/25 05/14/25 FARMERS MARKET WC7166071 05/20/25 Paid Printed 1,467.85 1,467.85
(1423980)

2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00

Check # 00633878 Check Date 05/22/25 PO# Register # 000359

2024/25 05/14/25 FARMERS MARKET WC7166071-1 05/20/25 Paid Printed 37.54 37.54
BAGS (1423980)

2025 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00

Check # 00633878 Check Date 05/22/25 PO# Register # 000359

Total Invoice Amount 3,003.58

Direct Employee SCHWALL, STACEY (170274)

2024/25 05/19/25 PREK LAUNDRY EP25-00056 05/20/25 Paid Printed 12.23 12.23
BASKET (1423980)

2025 12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00

Check # 00633879 Check Date 05/22/25 PO# Register # 000359

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 014531 (continued)

Bank Account COUNTY - COUNTY

| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
|----------------------|--------------|------------------------------------------------------------------------------------------|------------------------------|-----------------------------|----------|--------------|---------------------|----------------|-------------------|----------------|
| Total Invoice Amount | | | | | | | | 12.23 | | |
| Direct Vendor | | SHULTHISE LOCK AND KEY (000114/2) 1282 STABLER LN ST. 630 #188 YUBA CITY, CA 95993 | | | | | | | | |
| 2024/25 | 05/14/25 | | REPAIR PANIC EXIT (5/6 GATE) | 4044 (1423980) | 05/20/25 | Paid | Printed | 300.00 | | 300.00 |
| Check # | | 2025 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00 00633880 | | | | | Check Date 05/22/25 | PO# | Register # 000359 | |
| Total Invoice Amount | | | | | | | | 300.00 | | |
| Direct Vendor | | SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007 | | | | | | | | |
| 2024/25 | 05/14/25 | | CAFETERIA FOOD | 531745428 (1423980) | 05/20/25 | Paid | Printed | 500.87 | | 500.87 |
| Check # | | 2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 00633881 | | | | | Check Date 05/22/25 | PO# | Register # 000359 | |
| 2024/25 | 05/14/25 | | CAFETERIA SUPPLIES | 531745428-1 (1423980) | 05/20/25 | Paid | Printed | 77.22 | | 77.22 |
| Check # | | 2025 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00 00633881 | | | | | Check Date 05/22/25 | PO# | Register # 000359 | |
| Total Invoice Amount | | | | | | | | 578.09 | | |
| Direct Vendor | | TCSIG (004372/2) 400 PLUMAS BLVD STE 210 YUBA CITY, CA 95991 | | | | | | | | |
| 2024/25 | 05/20/25 | | ADULT EPI PENS (2) | INV1571 (1423980) | 05/20/25 | Paid | Printed | 480.00 | | 480.00 |
| Check # | | 2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 00633882 | | | | | Check Date 05/22/25 | PO# | Register # 000359 | |
| Total Invoice Amount | | | | | | | | 480.00 | | |

| Approval Batch 014567 | | | | | | | | Bank Account COUNTY - COUNTY | | |
|-----------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-----------------------------|----------|---------------------|--------------|------------------------------|--------------------|----------------|
| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
| Direct Vendor | | GLINES CARPET ONE INC (000120/1) 671-B COLUSA AVE YUBA CITY, CA 95991 | | | | | | | | |
| 2024/25 | 05/21/25 | | 3 BATHROOM/KITCHEN FLOORING PROGRESS PAYMENT | DP25-00139 (1426704) | 05/23/25 | Paid | Printed | 6,747.95 | | 6,747.95 |
| | | 2025 01- 8150- 0- 6200- 00- 0000- 8500- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00634144 | | | | | Check Date 05/27/25 | | PO# | Register # 000360 | |
| Total Invoice Amount | | | | | | | | 6,747.95 | | |
| Direct Employee | | IRBY, MARGARET K (170371) | | | | | | | | |
| 2024/25 | 05/20/25 | | APRIL BOARD DINNER | EP25-00061 (1426704) | 05/23/25 | Paid | Printed | 84.73 | | 84.73 |
| | | 2025 01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00634145 | | | | | Check Date 05/27/25 | | PO# | Register # 000360 | |
| 2024/25 | 05/20/25 | | MAY(2) BOARD DINNER-ACCT BAL \$1,395.65 | EP25-00062 (1426704) | 05/23/25 | Paid | Printed | 132.33 | | 132.33 |
| | | 2025 01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00634145 | | | | | Check Date 05/27/25 | | PO# | Register # 000360 | |
| Total Invoice Amount | | | | | | | | 217.06 | | |
| Direct Employee | | LONG, CAROL (170381) | | | | | | | | |
| 2024/25 | 05/20/25 | | FIELD TRIP FOOD-WALMART | EP25-00063 (1426704) | 05/23/25 | Paid | Printed | 16.79 | | 16.79 |
| | | 2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 | | | | | | | | |
| Check # | 00634146 | | | | | Check Date 05/27/25 | | PO# | Register # 000360 | |
| Total Invoice Amount | | | | | | | | 16.79 | | |
| Direct Vendor | | PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938 | | | | | | | | |
| 2024/25 | 05/19/25 | | CAFETERIA FOOD | 7169672 (1426704) | 05/23/25 | Paid | Printed | 1,087.02 | | 1,087.02 |
| Selection | | Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y) | | | | | | | ERP for California | |
| Page 17 of 19 | | | | | | | | | | |

Approval Batch 014567 (continued)

Bank Account COUNTY - COUNTY

| Fiscal Year | Invoice Date | Req # | Comment | Payment Id (Trans Batch Id) | Sched | Paymt Status | Check Status | Invoice Amount | Unpaid Sales Tax | Expense Amount |
|----------------------|---------------|----------------------------------------------------------------------------------------|------------------------|----------------------------------|----------|---------------------|--------------|----------------|-------------------|----------------|
| Direct Vendor | | PROPACIFIC FRESH (014752/1) (continued) | | | | | | | | |
| 2024/25 | 05/19/25 | | CAFETERIA FOOD | 7169672 (1426704) (continued) | 05/23/25 | Paid | Printed | (continued) | | |
| Check # | 2025 00634147 | 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 | | | | Check Date 05/27/25 | PO# | | Register # 000360 | |
| 2024/25 | 05/19/25 | | CAFETERIA MILK | 7169672-1 (1426704) | 05/23/25 | Paid | Printed | 424.02 | | 424.02 |
| Check # | 2025 00634147 | 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00 | | | | Check Date 05/27/25 | PO# | | Register # 000360 | |
| Total Invoice Amount | | | | | | | | 1,511.04 | | |
| Direct Vendor | | SHADD JANITORIAL SUPPLY (008795/1) 226 BRIDGE ST YUBA CITY, CA 95991 | | | | | | | | |
| 2024/25 | 05/21/25 | | OPERATIONS SUPPLIES | 008795 (1426704) | 05/23/25 | Paid | Printed | 730.76 | | 730.76 |
| Check # | 2025 00634148 | 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 | | | | Check Date 05/27/25 | PO# | | Register # 000360 | |
| Total Invoice Amount | | | | | | | | 730.76 | | |
| Direct Vendor | | SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007 | | | | | | | | |
| 2024/25 | 05/21/25 | | CAFETERIA FOOD | 000043 (1426704) | 05/23/25 | Paid | Printed | 188.80 | | 188.80 |
| Check # | 2025 00634149 | 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00 | | | | Check Date 05/27/25 | PO# | | Register # 000360 | |
| Total Invoice Amount | | | | | | | | 188.80 | | |
| Direct Vendor | | TCSIG (004372/3) PO BOX 526 YUBA CITY, CA 95992 | | | | | | | | |
| 2024/25 | 05/22/25 | | HEALTH JUNE 25 | DP25-00140 (1426704) | 05/23/25 | Paid | Printed | 24,870.00 | | 24,870.00 |
| Check # | 2025 00634150 | 01- 0000- 0- 9514- - - - - | | | | Check Date 05/27/25 | PO# | | Register # 000360 | |
| Total Invoice Amount | | | | | | | | 24,870.00 | | |

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y)

| EXPENSES BY FUND - Bank Account COUNTY | | | |
|----------------------------------------|-------------------|--------------|--------------|
| Fund | Expense | Cash Balance | Difference |
| 01 | 350,311.31 | 2,350,674.05 | 2,000,362.74 |
| 12 | 12.23 | 47,406.31 | 47,394.08 |
| 13 | 14,265.11 | 6,794.54- | 21,059.65- |
| Total | 364,588.65 | | |

| | | |
|--------------------------------------------------|---------------------|---------------------|
| Number of Payments | 101 | |
| Number of Checks | 44 | \$364,588.65 |
| Number of ACH Advice | 0 | |
| Number of vCard Advice | 0 | |
| Total Check/Advice Amount | \$364,588.65 | |
| Total Unpaid Sales Tax | \$.00 | |
| Total Expense Amount | \$364,588.65 | |
| <hr/> | | |
| CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS | | |
| \$0 - \$99 | 4 | |
| \$100 - \$499 | 9 | |
| \$500 - \$999 | 10 | |
| \$1,000 - \$4,999 | 14 | |
| \$5,000 - \$9,999 | 1 | |
| \$10,000 - \$14,999 | 1 | |
| \$15,000 - \$99,999 | 4 | |
| \$100,000 - \$199,999 | 1 | |
| \$200,000 - \$499,999 | | |
| \$500,000 - \$999,999 | | |
| \$1,000,000 - | | |
| <hr/> | | |
| ***** ITEMS OF INTEREST ***** | | |
| * Number of payments to a different vendor | | |
| ! Number of Prepaid payments | | |
| @ Number of Liability payments | | |
| & Number of Employee Also Vendors | | |
| ? denotes check name different than payment name | | |
| F denotes Final Payment | | |

Report Totals - Payment Count **101** Check Count **44** ACH Count **0** vCard Count **0** Total Check/Advice Amount **364,588.65**
\$364,588.65

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 014421, 014473,014531,014567, Page Break by Check/Advice? = N, Zero? = Y)

Checks Dated 05/05/2025 through 05/27/2025

| Check Number | Check Date | Pay to the Order of | Fund-Object | Expensed Amount | Check Amount |
|--------------|------------|------------------------------------------------|-------------|-----------------|--------------|
| 00632918 | 05/08/2025 | ADVANCED TECHNOLOGY GROUP | 01-5800 | | 3,850.00 |
| 00632919 | 05/08/2025 | BLACKJACK HOME SOLUTIONS LLC | 01-5800 | | 600.00 |
| 00632920 | 05/08/2025 | BOYD PYATT | 01-5800 | | 200.00 |
| 00632921 | 05/08/2025 | BROWNS ELEMENTARY SCHOOL | 01-5800 | | 75.00 |
| 00632922 | 05/08/2025 | CLARK PEST CONTROL OF STOCKTON | 01-5507 | 216.00 | |
| | | | 01-5800 | 242.00 | 458.00 |
| 00632923 | 05/08/2025 | GOLD STAR FOODS | 13-4700 | | 2,131.96 |
| 00632924 | 05/08/2025 | MICHELLE M. HANSON CPA | 01-5806 | | 1,450.00 |
| 00632925 | 05/08/2025 | OFFICE EQUIPMENT FINANCE SVCS. | 01-5600 | | 981.78 |
| 00632926 | 05/08/2025 | PERFORMANCE SYSTEMS INTEG | 01-5800 | | 950.00 |
| 00632927 | 05/08/2025 | PROPACIFIC FRESH | 13-4700 | 1,536.81 | |
| | | | 13-4712 | 381.29 | 1,918.10 |
| 00632928 | 05/08/2025 | THORNTON'S GAS | 01-4300 | | 753.35 |
| 00633341 | 05/15/2025 | ADVANCED TECHNOLOGY GROUP | 01-5800 | | 3,850.00 |
| 00633342 | 05/15/2025 | DENNIS GUYNES | 01-5600 | | 800.00 |
| 00633343 | 05/15/2025 | PACIFIC GAS & ELECTRIC | 01-5502 | | 1,173.14 |
| 00633344 | 05/15/2025 | POLAR KING INTERNATIONAL INC | 01-6400 | | 75,305.52 |
| 00633345 | 05/15/2025 | PROPACIFIC FRESH | 13-4700 | | 1,034.18 |
| 00633346 | 05/15/2025 | RECOLOGY YUBA-SUTTER | 01-5506 | | 591.23 |
| 00633347 | 05/15/2025 | SOUTH SUTTER CHARTER SCHOOL | 01-8096 | | 170,026.00 |
| 00633348 | 05/15/2025 | STAPLES | 01-4300 | | 70.36 |
| 00633349 | 05/15/2025 | SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE | 01-5800 | | 15,613.12 |
| 00633350 | 05/15/2025 | SYSCO FOOD SVCS OF SACRAMENTO | 13-4300 | 282.41 | |
| | | | 13-4700 | 543.13 | 825.54 |
| 00633351 | 05/15/2025 | US BANK CORP. PAYMENT SYSTEM | 01-4300 | 9,281.19 | |
| | | | 01-5300 | 219.45 | |
| | | | 01-5800 | 1,768.05 | |
| | | | 01-5900 | 966.38 | |
| | | | 13-4300 | 295.31 | 12,530.38 |
| 00633352 | 05/15/2025 | VERIZON WIRELESS | 01-5900 | | 328.67 |
| 00633353 | 05/15/2025 | WING ELECTRICAL | 01-6400 | | 17,700.00 |
| 00633870 | 05/22/2025 | AT&T CALNET | 01-5900 | | 204.00 |
| 00633871 | 05/22/2025 | CALIFORNIA'S VALUED TRUST | 01-9514 | | 3,631.43 |
| 00633872 | 05/22/2025 | CENIOM | 01-5800 | | 1,200.00 |
| 00633873 | 05/22/2025 | DENNIS GUYNES | 01-5600 | | 640.00 |
| 00633874 | 05/22/2025 | G W DEMOLITION INC | 01-6170 | | 2,800.00 |
| 00633875 | 05/22/2025 | GOLD STAR FOODS | 13-4700 | | 2,761.72 |
| 00633876 | 05/22/2025 | IRBY, MARGARET K | 01-4300 | 840.27 | |
| | | | 01-5800 | 500.00 | 1,340.27 |
| 00633877 | 05/22/2025 | PACE ANALYTICAL SERVICES LLC | 01-5800 | | 138.60 |
| 00633878 | 05/22/2025 | PROPACIFIC FRESH | 13-4300 | 37.54 | |

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

Checks Dated 05/05/2025 through 05/27/2025

| Check Number | Check Date | Pay to the Order of | Fund-Object | Expensed Amount | Check Amount |
|-------------------------------|------------|------------------------------|-------------|-----------------|-------------------|
| 00633878 | 05/22/2025 | PROPACIFIC FRESH | 13-4700 | 2,542.79 | |
| | | | 13-4712 | 423.25 | 3,003.58 |
| 00633879 | 05/22/2025 | SCHWALL, STACEY | 12-4300 | | 12.23 |
| 00633880 | 05/22/2025 | SHULTHISE LOCK AND KEY | 01-5600 | | 300.00 |
| 00633881 | 05/22/2025 | SYSO FOOD SVCS OF SACRAMENTO | 13-4300 | 77.22 | |
| | | | 13-4700 | 500.87 | 578.09 |
| 00633882 | 05/22/2025 | TCSIG | 01-4300 | | 480.00 |
| 00634144 | 05/27/2025 | GLINES CARPET ONE INC | 01-6200 | | 6,747.95 |
| 00634145 | 05/27/2025 | IRBY, MARGARET K | 01-4300 | | 217.06 |
| 00634146 | 05/27/2025 | LONG, CAROL | 13-4700 | | 16.79 |
| 00634147 | 05/27/2025 | PROPACIFIC FRESH | 13-4700 | 1,087.02 | |
| | | | 13-4712 | 424.02 | 1,511.04 |
| 00634148 | 05/27/2025 | SHADD JANITORIAL SUPPLY | 01-4300 | | 730.76 |
| 00634149 | 05/27/2025 | SYSO FOOD SVCS OF SACRAMENTO | 13-4700 | | 188.80 |
| 00634150 | 05/27/2025 | TCSIG | 01-9514 | | 24,870.00 |
| Total Number of Checks | | | 44 | | 364,588.65 |

Fund Recap

| Fund | Description | Check Count | Expensed Amount |
|----------------------------------|-------------------|-------------|-------------------|
| 01 | GENERAL FUND | 33 | 350,311.31 |
| 12 | CHILD DEVELOPMENT | 1 | 12.23 |
| 13 | CAFETERIA | 11 | 14,265.11 |
| Total Number of Checks | | 44 | 364,588.65 |
| Less Unpaid Tax Liability | | | .00 |
| Net (Check Amount) | | | 364,588.65 |

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



NOTICE OF PUBLIC HEARING

Local Control Accountability Plan (LCAP) School Budget

The Governing Board of Marcum-Illinois Union Elementary School District will hold a public hearing on the Local Control Accountability Plan (LCAP) and the school budget for the 2025/2026 school year. Copies of the LCAP and budget may be inspected at the district office during normal business hours 72 hours prior to the hearing or are available on the website for review. Members of the public who wish to comment on the proposed plan may do so by submitting comments in writing to the superintendent at maggiei@sutter.k12ca.us.

HEARING DATE: Monday, June 2, 2025

TIME: 6:00 p.m.

LOCATION: Marcum-Illinois UESD Library

The final LCAP and budget will be adopted on Monday, June 9, 2025 at 6:00 p.m.

Marcum-Illinois Union School District



Marcum-Illinois Elementary School District

2025-2026 ADOPTED BUDGET REPORT

Maggie Irby
Superintendent/Principal

Marcum – Illinois Elementary School District
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2025-2026 Adopted Budget Report

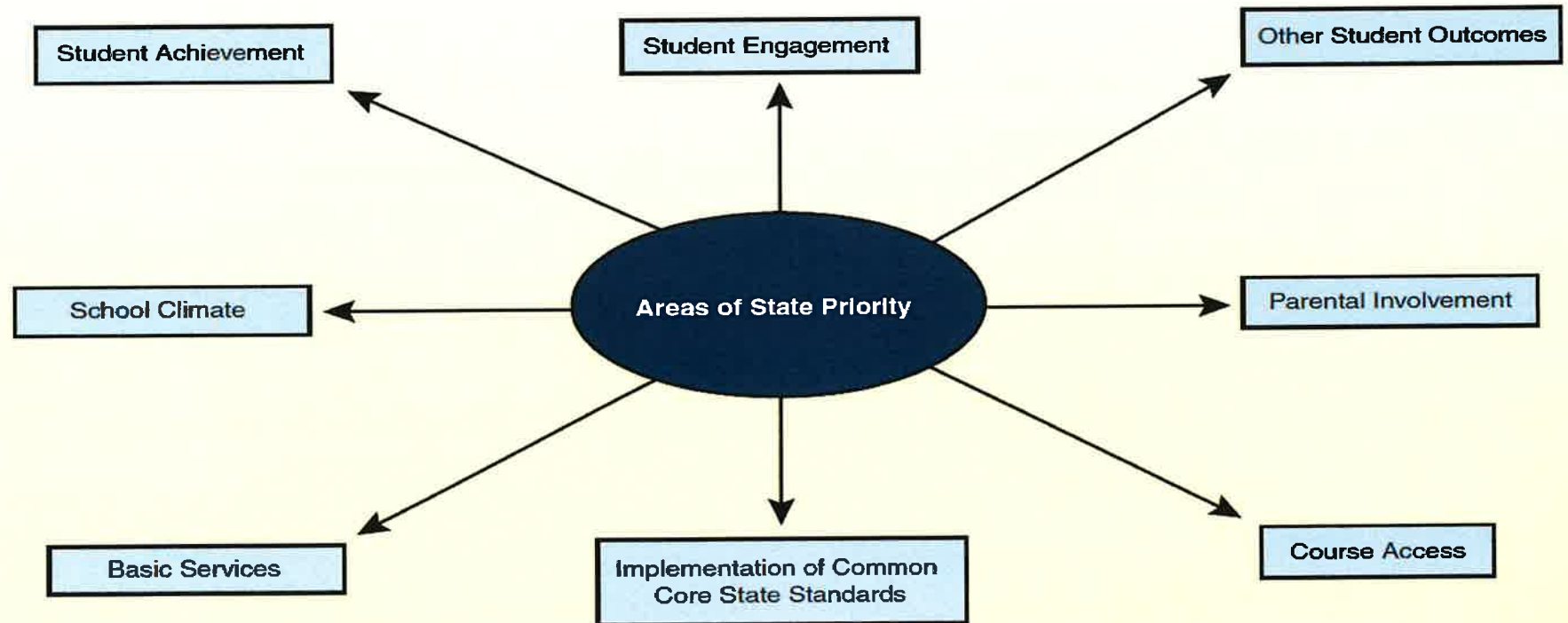
| | |
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| • General Fund Expenditures | Pages 7 - 9 |
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Marcum – Illinois Elementary School District
INTRODUCTION
2025-2026
Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2024-2025 *"Estimated Actuals"* in columns A-C and the 2025-2026 *"Proposed Adopted Budget"* in columns D-F. The final column reflects the percentage of variance between the **2024-2025 Estimated Actuals** and the ***proposed 2025-2026 Adopted Budget***.

Marcum – Illinois Elementary School District
EIGHT STATE PRIORITIES
2025-2026 Adopted Budget

Eight Areas of State Priority Must Be Addressed in LCAPs

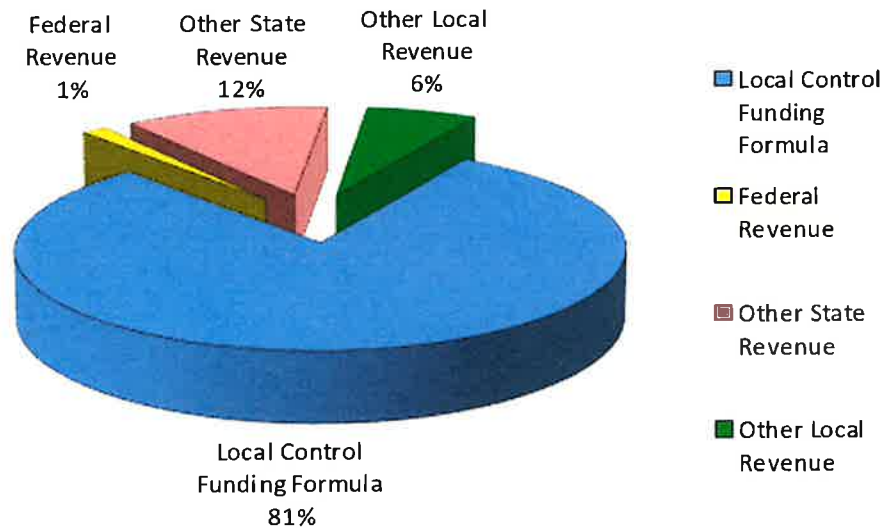


LCAP = Local Control and Accountability Plan.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2025-2026 Adopted Budget Report



As part of the LCFF, school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2015, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The largest part of the revenue (81%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on a previous slide.

The district will continue to receive federal funds such as Title I, Title II, Title IV and REAP for specific purposes and must continue to follow federal regulations.

REVENUE SOURCES

| | |
|-------------------------------|-------------|
| Local Control Funding Formula | \$2,316,707 |
| Federal Revenue | \$42,489 |
| Other State Revenue | \$341,807 |
| Other Local Revenue | \$186,891 |

TOTAL DISTRICT REVENUE **\$2,887,894**

Charter Oversight **\$ 292,192**

Charter Lease **\$ 361,000**

TOTAL REVENUE BUDGET **\$3,541,086**

Other state funds consist of After School Program, Lottery, Expanded Learning Opportunities Program (ELOP), Prop.28 Arts and Music Block Grant, Mental Health funds, Special Education Early Intervention Preschool Grant, STRS on Behalf, and the Mandate Block Grant.

Local resources include charter oversight fees, charter lease agreement, interest, donations, local grants, and parent fees for childcare.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUES

2025-2026 Adopted Budget Report

Local Control Funding Formula - \$2,316,707

The \$13,144 increase in LCFF revenue for 2025-26 is due to using the three prior year average ADA of 177.62, and a projected COLA of 2.30%.

Federal Revenue - \$42,489

The \$45,001 net decrease in Federal revenue from 2024-25 Estimated Actuals is primarily the result of the district budgeting the Summer ESSER grant in 2024-25, and a decrease of \$365 in Title I funds.

Other State Revenue - \$341,807

The \$66,526 net decrease in State revenue from 2024-25 Estimated Actuals is the result of removing one-time funds such as Cal SHAPE Ventilation grant, and Universal Prekindergarten Planning & Implementation Grant, a decrease in After School funds due to removing 2024-25 funds from 2025-26, an increase in Lottery funds, and increasing STRS On-Behalf.

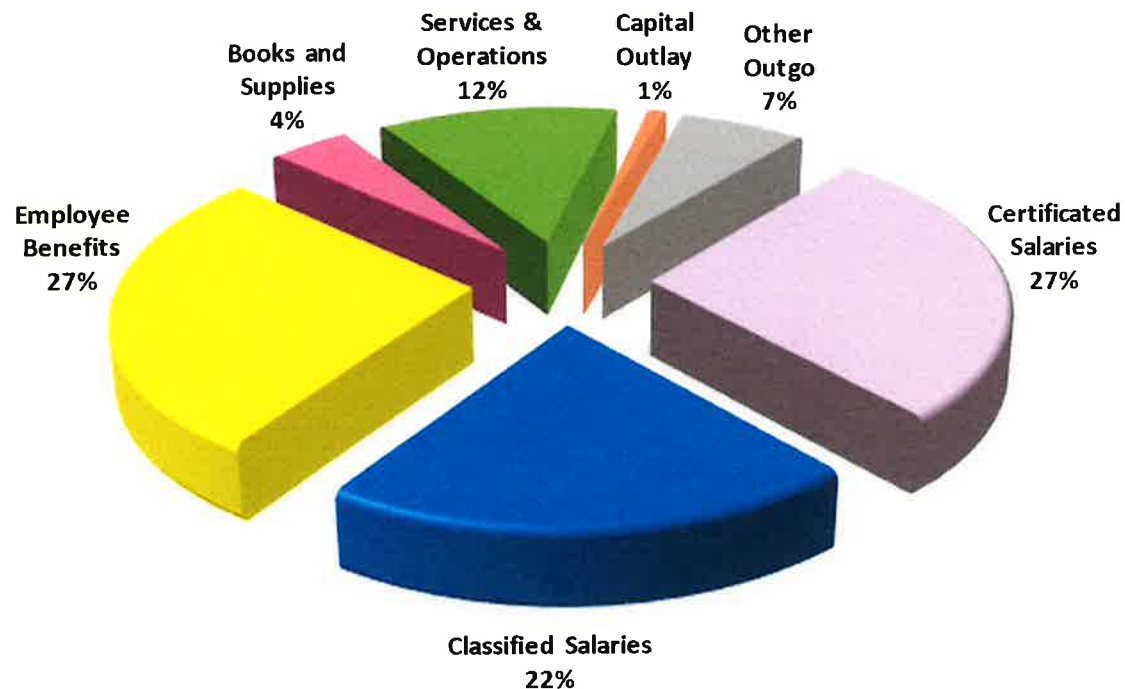
Other Local Revenue - \$840,083

The decrease of \$10,852 in Other Local revenue from 2024-25 Estimated Actuals is the net result of removing one-time donations and other miscellaneous deposits.

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2025-2026 Adopted Budget Report



EXPENDITURES

| | |
|-----------------------------------------------|--------------------|
| Certificated Salaries | \$971,981 |
| Classified Salaries | \$740,522 |
| Employee Benefits | \$971,386 |
| Books and Supplies | \$148,416 |
| Services & Operations | \$441,233 |
| Capital Outlay | \$32,200 |
| Other Outgo | \$234,364 |
| Operational Budget | \$3,540,102 |
| Transfers Out | \$76,498 |
| TOTAL EXPENDITURES & TRANSFERS OUT | \$3,616,600 |

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2025-2026 Adopted Budget Report

CERTIFICATED SALARIES - \$971,981

Salary projections are based on 10 certificated, non-management FTEs; 1.0 FTE Superintendent/Principal; 1.0 FTE Vice Principal, and other known staffing needs. The increase in certificated salaries from 24-25 Estimated Actuals is primarily the result of budgeting a 3% off-the-salary-schedule and step and column increases.

CLASSIFIED SALARIES - \$740,522

Salary projections are based on 16.625 classified FTEs and other known staffing needs. The increase in salaries from 24-25 Estimated Actuals is a direct result of budgeting a 3% off-the-salary-schedule and step and column increases.

EMPLOYEE BENEFITS - \$971,386

Benefit projections are based on 25-26 projected salaries and an increase in H & W benefit cap from \$13,800 to \$15,600 annually. Also included are an increased PERS rate of 26.81%, and in lieu benefits.

BOOKS AND SUPPLIES - \$148,416

The books and supplies budget includes the projected cost of core and intervention instructional materials and technology related expenditures. Also included are materials and supplies for maintenance, custodial, district, and site administration. The net decrease of \$4,612 in budgeted expenditures from 24-25 Estimated Actuals is the net result of removing one-time expenditures using Arts and Music funds, a decrease in Keys to Quality expenditures and Summer ESSER expenditures and an increase in REAP prior year funds on one-time purchases of equipment.

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2025-2026 Adopted Budget Report

SERVICES, OTHER OPERATING EXPENSES - \$441,233

Projected services and other operating expenses include professional development costs, insurance and service agreements, contracted counseling services, maintenance and transportation repairs, and other miscellaneous fees. The net decrease of \$15,141 in budgeted expenditures from 24-25 Estimated Actuals is primarily due to the removal of one-time funds such as Summer ESSER grant, Learning Recovery Block Grant, and Educator Effectiveness removed from the budget in 24-25. An increase is budgeted for Prop 28, Arts and Music and an increase in utilities cost.

CAPITAL OUTLAY - \$32,200

Capital outlay expenditures include \$17,200 to replace one air conditioner unit, and \$15,000 for any unexpected facility repairs and improvements.

OTHER OUTGO/INDIRECT - \$234,364

Other Outgoing/Indirect expenditures include the lease payments for the solar project, Indirect cost charged to ELOP, Mental Health transfer to COE, as well as Special Ed Excess Cost, which is projected to increase from 24-25 Estimated Actuals.

INTERFUND TRANSFERS IN/OUT - \$76,498

Transfer out from General Fund to Child Development (Fund 12) is projected to be \$22,387 and \$54,111 to the Cafeteria Fund (Fund 13).

CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$267,510

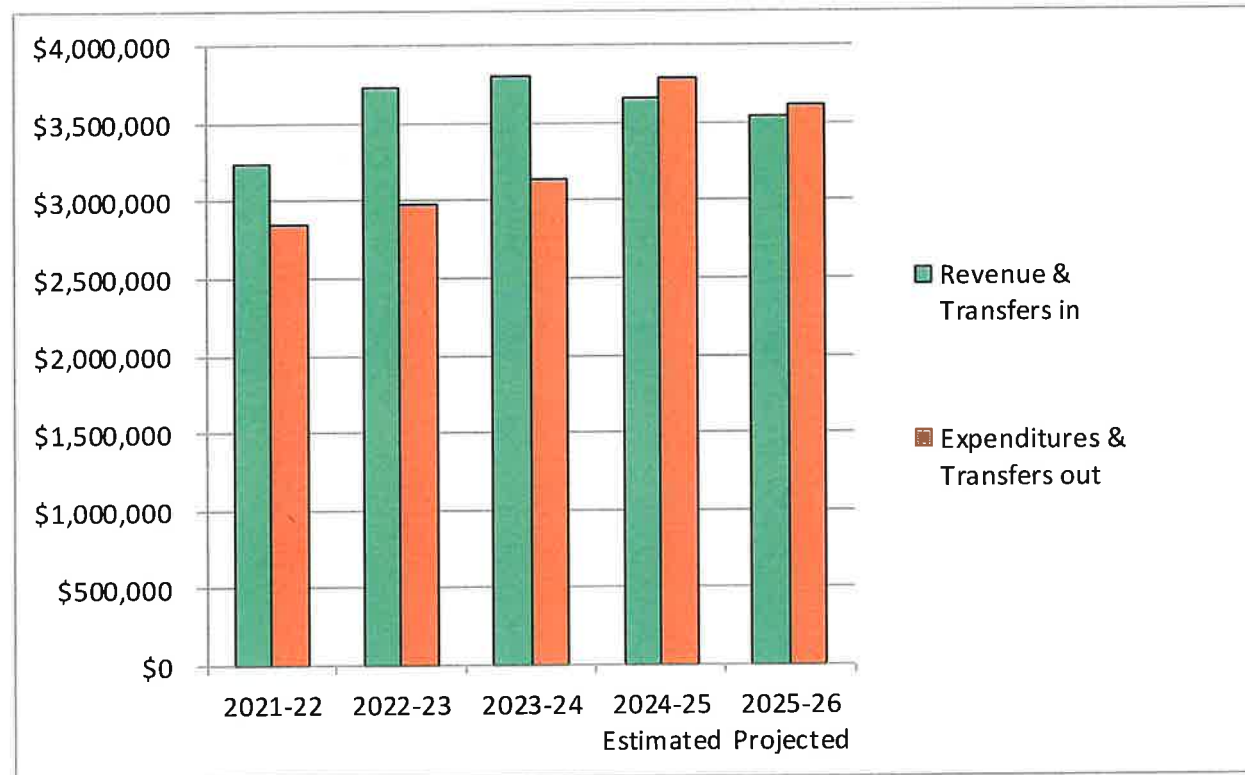
Planned contributions from unrestricted to restricted are for Special Education costs of \$182,200, \$16,000 for Routine Restricted Maintenance and \$69,310 to After School Education and Safety (ASES).

Marcum – Illinois Elementary School District

REVENUES AND TRANSFERS IN VS. EXPENDITURES AND TRANSFERS OUT

2025-2026 Adopted Budget Report

The projected 25-26 adopted budget shows a net deficit in the budget year, but a surplus in the two subsequent years. Current district financial data indicates that the district will maintain sufficient reserves in all three years.



| | 2021-22 | 2022-23 | 2023-24 | 2024-25 Estimated | 2025-26 Projected |
|-----------------------------------------|-----------|-----------|-----------|----------------------|----------------------|
| Revenues & Tranfers In | 3,234,527 | 3,720,051 | 3,792,262 | 3,650,321 | 3,541,086 |
| Expenditures & Transfers Out | 2,848,331 | 2,978,816 | 3,138,336 | 3,788,116 | 3,616,600 |
| (DEFICIT)/SURPLUS | 386,197 | 741,235 | 653,926 | (137,795) | (75,514) |

Marcum – Illinois Elementary School District
OTHER FUNDS
2025-2026 Adopted Budget Report

Student Body Fund – 25-26 ending fund balance is projected to be \$19,337.

Child Development Fund – 25-26 ending fund balance is projected to be \$40,499. This amount is the State Preschool certified reserve account.

Cafeteria Fund – 25-26 ending fund balance is projected to be \$46,555. This amount includes the value of the nutrition services food inventory.

Capital Facilities Fund – (Developer Fees) 25-26 ending fund balance is projected to be \$55,097.

Special Reserve Fund – (Capital Outlay) 25-26 ending fund balance is projected to be \$24.



Marcum – Illinois Elementary School District

MULIT-YEAR PROJECTION (MYP) ASSUMPTIONS

2025-2026 Adopted Budget Report

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The MYP indicates that the Marcum-Illinois Union School District will have a net deficit in 2025-26 but a surplus in both subsequent years. LCFF revenue is calculated using 176.5 ADA in 26-27 and 27-28, a COLA of 3.02% for 26-27, and 3.42% for 27-28.

Expenditure adjustments are as follows:

- Object 1000 Increased to record estimated cost of range and step increases in 26-27 & 27-28.
- Object 2000 Increased to record estimated cost of step increases in 26-27 & 27-28. One director of transportation/operations position was removed from 26-27.
- Object 3000 Increased to cover the above salary adjustments and rate changes in PERS at 26.90% in 26-27 and 27.80% in 27-28 & STRS at 19.10% in 26-27 and 27-28. Unemployment insurance rate of 0.05% remains flat in 26-27 and 27-28.
- Object 4000 Removed one-time after school expenditures from 25-26. Increased expenditures by CPI of 2.70% and 2.76% in 26-27 and 27-28, respectively.
- Object 5000 Increased expenditures by CPI of 2.70% and 2.76% in 26-27 and 27-28, respectively.
- Object 6000 Budgeted for fence, gravel lot, and miscellaneous projects in 26-27. Removed fence and gravel lot projects from 27-28, and included a CPI of 2.70% in 26-27 and 2.76% in 27-28.
- Other Outgo Special Education Excess Cost was increased by CPI 2.70% and 2.76% in 26-27 and 27-28, respectively. Increased payment for solar loan according to the payment schedule in 26-27 and 27-28.
- Transfers-Out Transfer out to Child Development funds were increased due to salary/benefit increases in 26-27 and 27-28.
- Other Sources No adjustments.

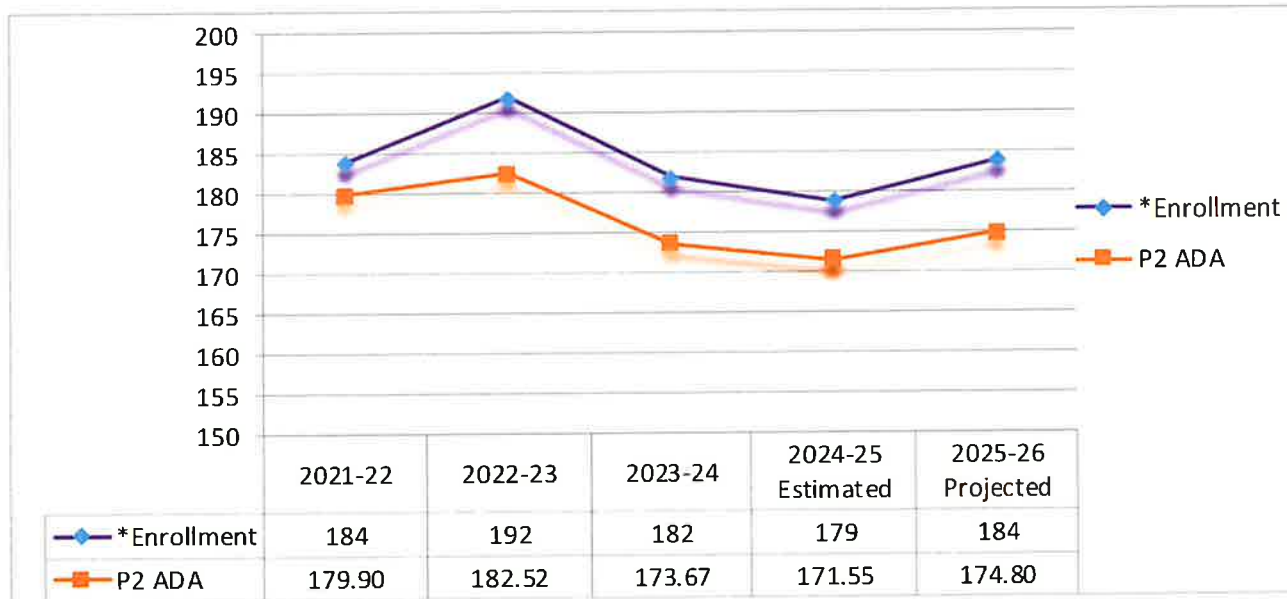
**2025-26 Budget Multi-Year Projections
Marcum-Illinois School District**

| | 2.30% COLA | | | | 3.02% COLA | | | | 3.42% COLA | | |
|---------------------------------------------------------------------|------------------------|-------------------|------------------------|-----------------------------------|-----------------------|-------------------|------------------------|-----------------------------------|-----------------------|-------------------|------------------------|
| Funded District & County Operated ADA: | PROJECTED 2025-26 | | | Projected Increase/ (Decrease) | PROJECTED 2026-27 | | | Projected Increase/ (Decrease) | PROJECTED 2027-28 | | |
| | 177.62 Unrestricted | ADA Restricted | Projected P-2 Total | | 176.5 Unrestricted | ADA Restricted | Projected P-2 Total | | 176.5 Unrestricted | ADA Restricted | Projected P-2 Total |
| REVENUES | | | | | | | | | | | |
| 1) LCFF Revenue | 2,316,707 | 0 | 2,316,707 | 2.56% | 2,376,012 | 0 | 2,376,012 | 3.37% | 2,456,051 | 0 | 2,456,051 |
| 2) Federal Revenue | 0 | 42,489 | 42,489 | 0.00% | 0 | 42,489 | 42,489 | 0.00% | 0 | 42,489 | 42,489 |
| 3) Other State Resources | 40,023 | 301,784 | 341,807 | 0.29% | 40,863 | 301,923 | 342,786 | 0.08% | 41,123 | 301,923 | 343,046 |
| 4) Other Local Revenue | 791,871 | 48,212 | 840,083 | 0.12% | 791,871 | 49,217 | 841,088 | 0.12% | 791,871 | 50,248 | 842,119 |
| TOTAL REVENUES | 3,148,601 | 392,485 | 3,541,086 | | 3,208,746 | 393,629 | 3,602,375 | | 3,289,045 | 394,660 | 3,683,705 |
| EXPENDITURES | | | | | | | | | | | |
| 1) Certificated | 955,832 | 16,149 | 971,981 | 0.07% | 959,515 | 13,180 | 972,695 | 2.06% | 979,413 | 13,278 | 992,691 |
| 2) Classified | 584,029 | 156,493 | 740,522 | -8.90% | 495,553 | 179,032 | 674,585 | 0.27% | 496,919 | 179,474 | 676,393 |
| 3) Employee Benefits-Statutory | 801,781 | 169,605 | 971,386 | -3.96% | 755,932 | 177,028 | 932,960 | 1.30% | 766,384 | 178,726 | 945,110 |
| 4) Books & Supplies | 92,704 | 55,712 | 148,416 | -6.55% | 95,207 | 43,489 | 138,696 | 2.18% | 97,835 | 43,878 | 141,713 |
| 5) Services, Other Operating | 373,212 | 68,021 | 441,233 | 2.70% | 383,289 | 69,858 | 453,147 | 2.76% | 393,867 | 71,786 | 465,653 |
| 6) Capital Outlay | 17,200 | 15,000 | 32,200 | 134.18% | 60,000 | 15,405 | 75,405 | -79.01% | 0 | 15,830 | 15,830 |
| 7) Other Outgo | 38,190 | 196,174 | 234,364 | 2.70% | 39,221 | 201,471 | 240,692 | 2.76% | 40,304 | 207,031 | 247,335 |
| 10) Direct Support/Indirect | -2,629 | 2,629 | 0 | | -2,291 | 2,291 | 0 | | -2,299 | 2,299 | 0 |
| TOTAL EXPENDITURES | 2,860,319 | 679,783 | 3,540,102 | | 2,786,426 | 701,754 | 3,488,180 | | 2,772,423 | 712,302 | 3,484,725 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | 288,282 | (287,298) | 984 | | 422,320 | (308,125) | 114,195 | | 516,622 | (317,642) | 198,980 |
| OTHER FINANCING SOURCES | | | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | | | |
| a) Transfers In | | | | | | | | | | | |
| b) Transfers Out | 76,498 | 0 | 76,498 | | 80,323 | 0 | 80,323 | | 84,339 | 0 | 84,339 |
| 2) Other Sources/Uses | | | | | | | | | | | |
| a) Sources | | | | | | | | | | | |
| b) Uses/Long Term Debt | 0 | 0 | | | 0 | 0 | | | 0 | 0 | |
| 3) Contrib to Restricted | (267,510) | 267,510 | 0 | | (267,510) | 267,510 | 0 | | (267,510) | 267,510 | 0 |
| TOTAL OTHER SOURCES | (344,008) | 267,510 | (76,498) | | (347,833) | 267,510 | (80,323) | | (351,849) | 267,510 | (84,339) |
| NET INCREASE (DECREASE) IN FUND BALANCE | (55,726) | (19,788) | (75,514) | | 74,487 | (40,615) | 33,872 | | 164,773 | (50,132) | 114,641 |
| FUND BALANCE | | | | | | | | | | | |
| BEGINNING BALANCE | 2,568,285 | 351,496 | 2,919,781 | | 2,512,559 | 331,708 | 2,844,267 | | 2,587,046 | 291,093 | 2,878,139 |
| ESTIMATED ENDING BALANCE | 2,512,559 | 331,708 | 2,844,267 | | 2,587,046 | 291,093 | 2,878,139 | | 2,751,819 | 240,961 | 2,992,780 |
| State Requirement 5% Reserve For Economic Uncertainties @ 20% | 723,320 | | | | 713,701 | | | | 713,813 | | |

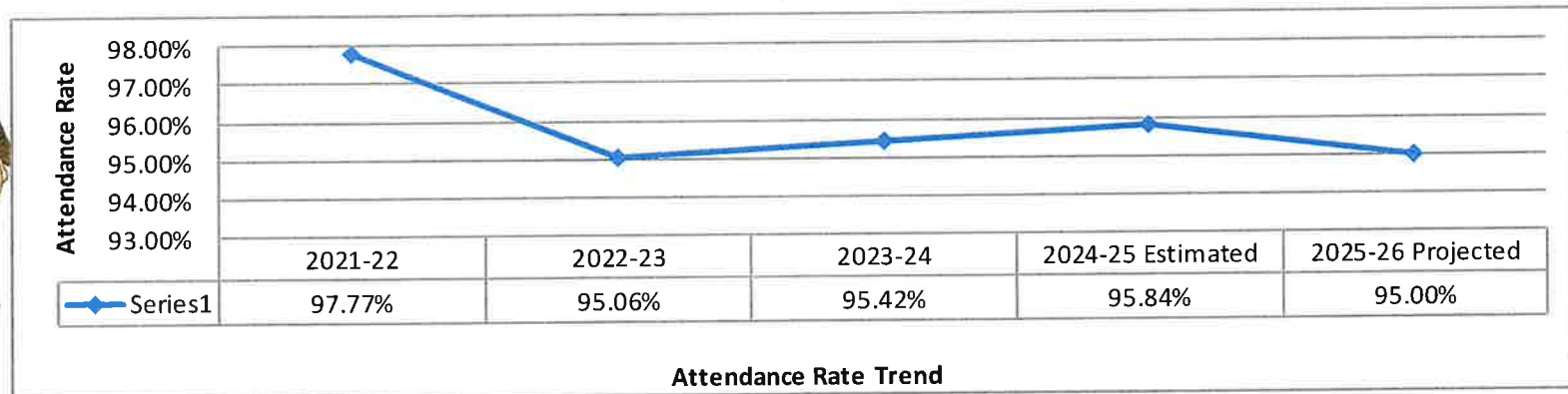
Marcum – Illinois Elementary School District

*Enrollment/ADA and Attendance Rate Trends

2025-2026 Adopted Budget Report



* Does not include county operated ADA.



*Four the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.

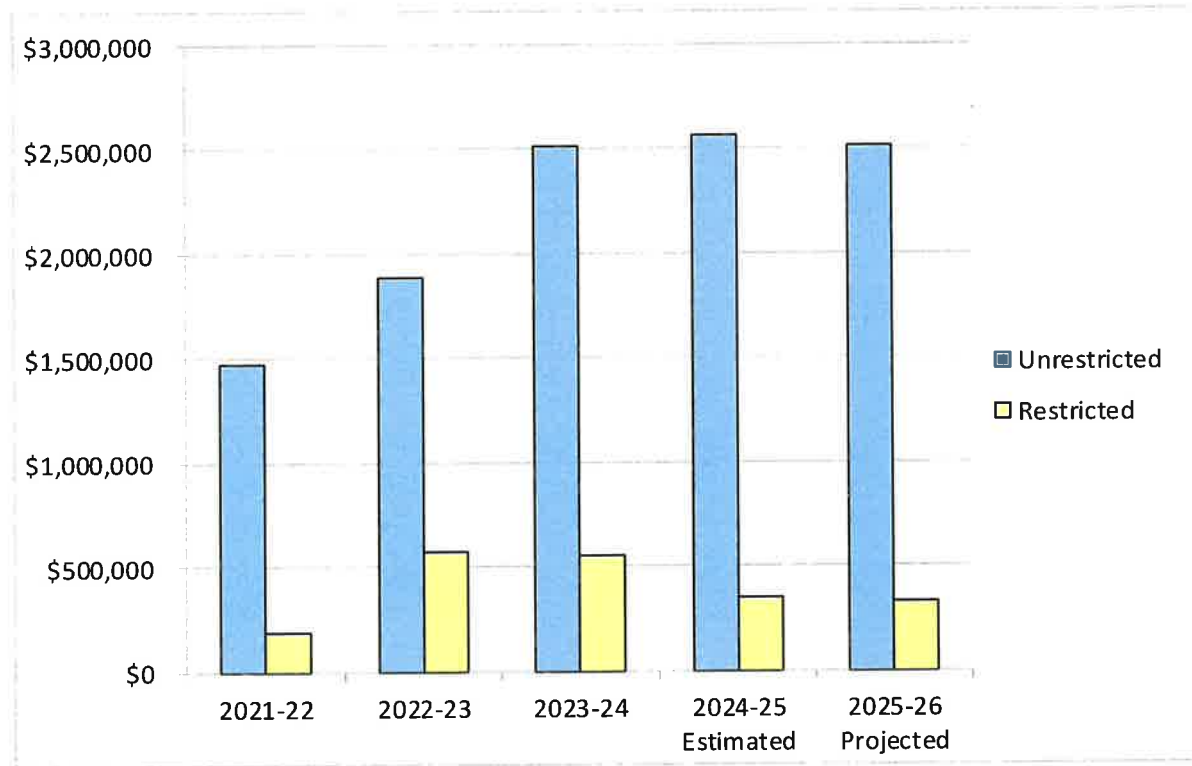


Marcum – Illinois Elementary School District

ENDING FUND BALANCE HISTORY

2025-2026 Adopted Budget Report

The estimated ending balance for the 25-26 year is \$2,844,267. Of this amount, \$723,320 (20%) has been designated for economic uncertainties, which is 15% more of that required by the State of California.



| | 2021-22 | 2022-23 | 2023-24 | 2024-25 Estimated | 2025-26 Projected |
|-----------|--------------|--------------|--------------|----------------------|----------------------|
| Total EFB | \$ 1,658,730 | \$ 2,459,059 | \$ 3,066,302 | \$ 2,919,781 | \$ 2,844,267 |

G = General Ledger Data; S = Supplemental Data

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

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

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Marcum-Illinois Union Elementary, 2452 El Centro Blvd.
East Nicolaus CA, 95659

Date: 5/29/25

Adoption Date: 6/9/25

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: Marcum-Illinois Union Elementary,
2452 El Centro Blvd. East Nicolaus,
CA 95659

Date: 6/2/25

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Maggie Irby

Title: Superintendent/Principal

Telephone: (530) 656-2407

E-mail: Maggiei@sutter.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 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. | | X |

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

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Form CB
G8BTRCF259(2025-26)

| | | | | |
|-------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------------|
| 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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | X n/a n/a n/a | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | X X n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP: | | X 06/09/2025 |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | X | |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | X | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| ADDITIONAL FISCAL INDICATORS (continued) | | | No | Yes |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |

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

| | | | | |
|----|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---|--|
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Date of Meeting: 6/9/25

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Maggie Irby

Title:

For additional information on this certification, please contact:

Name: Maggie Irby

Title: Superintendent/Principal

Telephone: (530) 656-2407

E-mail: MaggieI@sutter.k12.ca.us

| | | | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|--------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,303,563.00 | 0.00 | 2,303,563.00 | 2,316,707.00 | 0.00 | 2,316,707.00 | 0.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 87,490.00 | 87,490.00 | 0.00 | 42,489.00 | 42,489.00 | -51.4% |
| 3) Other State Revenue | | 8300-8599 | 40,193.00 | 368,140.00 | 408,333.00 | 40,023.00 | 301,784.00 | 341,807.00 | -16.3% |
| 4) Other Local Revenue | | 8600-8799 | 805,131.00 | 45,804.00 | 850,935.00 | 791,871.00 | 48,212.00 | 840,083.00 | -1.3% |
| 5) TOTAL, REVENUES | | | 3,148,887.00 | 501,434.00 | 3,650,321.00 | 3,148,601.00 | 392,485.00 | 3,541,086.00 | -3.0% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 885,660.00 | 77,231.00 | 962,891.00 | 955,832.00 | 16,149.00 | 971,981.00 | 0.9% |
| 2) Classified Salaries | | 2000-2999 | 562,773.00 | 174,627.00 | 737,400.00 | 584,029.00 | 156,493.00 | 740,522.00 | 0.4% |
| 3) Employee Benefits | | 3000-3999 | 708,354.00 | 192,827.00 | 901,181.00 | 801,781.00 | 169,605.00 | 971,386.00 | 7.8% |
| 4) Books and Supplies | | 4000-4999 | 101,832.00 | 51,196.00 | 153,028.00 | 92,704.00 | 55,712.00 | 148,416.00 | -3.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 358,690.00 | 97,684.00 | 456,374.00 | 373,212.00 | 68,021.00 | 441,233.00 | -3.3% |
| 6) Capital Outlay | | 6000-6999 | 164,472.00 | 173,420.00 | 337,892.00 | 17,200.00 | 15,000.00 | 32,200.00 | -90.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 36,736.00 | 149,174.00 | 185,910.00 | 38,190.00 | 196,174.00 | 234,364.00 | 26.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (4,999.00) | 4,999.00 | 0.00 | (2,629.00) | 2,629.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,813,518.00 | 921,158.00 | 3,734,676.00 | 2,860,319.00 | 679,783.00 | 3,540,102.00 | -5.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 335,369.00 | (419,724.00) | (84,355.00) | 288,282.00 | (287,298.00) | 984.00 | -101.2% |
| 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 | 53,440.00 | 0.00 | 53,440.00 | 76,498.00 | 0.00 | 76,498.00 | 43.1% |
| 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 | (216,157.00) | 216,157.00 | 0.00 | (267,510.00) | 267,510.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (269,597.00) | 216,157.00 | (53,440.00) | (344,008.00) | 267,510.00 | (76,498.00) | 43.1% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 65,772.00 | (203,567.00) | (137,795.00) | (55,726.00) | (19,788.00) | (75,514.00) | -45.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,511,238.00 | 555,063.00 | 3,066,301.00 | 2,568,285.00 | 351,496.00 | 2,919,781.00 | -4.8% |
| b) Audit Adjustments | | 9793 | (8,725.00) | 0.00 | (8,725.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,502,513.00 | 555,063.00 | 3,057,576.00 | 2,568,285.00 | 351,496.00 | 2,919,781.00 | -4.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,502,513.00 | 555,063.00 | 3,057,576.00 | 2,568,285.00 | 351,496.00 | 2,919,781.00 | -4.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,568,285.00 | 351,496.00 | 2,919,781.00 | 2,512,559.00 | 331,708.00 | 2,844,267.00 | -2.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 4,500.00 | 0.00 | 4,500.00 | 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 | 13,969.70 | 0.00 | 13,969.70 | 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 | 351,496.00 | 351,496.00 | 0.00 | 331,708.00 | 331,708.00 | -5.6% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 292,565.00 | 0.00 | 292,565.00 | 292,192.00 | 0.00 | 292,192.00 | -0.1% |
| Charter Oversight | 0000 | 9780 | 292,565.00 | | 292,565.00 | | | 0.00 | |
| Charter Oversight | 0000 | 9780 | | | 0.00 | 292,192.00 | | 292,192.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 757,623.00 | 0.00 | 757,623.00 | 723,320.00 | 0.00 | 723,320.00 | -4.5% |
| Unassigned/Unappropriated Amount | | 9790 | 1,499,627.30 | 0.00 | 1,499,627.30 | 1,497,047.00 | 0.00 | 1,497,047.00 | -0.2% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 2,344,341.85 | 195,257.64 | 2,539,599.49 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 4,500.00 | 0.00 | 4,500.00 | | | | |
| 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 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|--------------------------------------------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 13,969.70 | 0.00 | 13,969.70 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 5,037,319.53 | 0.00 | 5,037,319.53 | | | | |
| 10) TOTAL, ASSETS | | | 7,400,131.08 | 195,257.64 | 7,595,388.72 | | | | |
| 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 | 24,335.63 | 0.00 | 24,335.63 | | | | |
| 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 | 90,036.51 | 90,036.51 | | | | |
| 6) TOTAL, LIABILITIES | | | 24,335.63 | 90,036.51 | 114,372.14 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 4,745,125.27 | 0.00 | 4,745,125.27 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 4,745,125.27 | 0.00 | 4,745,125.27 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 2,630,670.18 | 105,221.13 | 2,735,891.31 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,903,116.00 | 0.00 | 1,903,116.00 | 1,914,888.00 | 0.00 | 1,914,888.00 | 0.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 357,849.00 | 0.00 | 357,849.00 | 360,458.00 | 0.00 | 360,458.00 | 0.7% |
| State Aid - Prior Years | | 8019 | 633.00 | 0.00 | 633.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 3,771.00 | 0.00 | 3,771.00 | 3,771.00 | 0.00 | 3,771.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 196.00 | 0.00 | 196.00 | 196.00 | 0.00 | 196.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 498,012.00 | 0.00 | 498,012.00 | 498,012.00 | 0.00 | 498,012.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 32,492.00 | 0.00 | 32,492.00 | 32,492.00 | 0.00 | 32,492.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 8,457.00 | 0.00 | 8,457.00 | 8,457.00 | 0.00 | 8,457.00 | 0.0% |
| Supplemental Taxes | | 8044 | 105,871.00 | 0.00 | 105,871.00 | 105,871.00 | 0.00 | 105,871.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 4,045.00 | 0.00 | 4,045.00 | 4,045.00 | 0.00 | 4,045.00 | 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 | | | 2,914,442.00 | 0.00 | 2,914,442.00 | 2,928,190.00 | 0.00 | 2,928,190.00 | 0.5% |
| 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 | (610,879.00) | 0.00 | (610,879.00) | (611,483.00) | 0.00 | (611,483.00) | 0.1% |
| 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 | | | 2,303,563.00 | 0.00 | 2,303,563.00 | 2,316,707.00 | 0.00 | 2,316,707.00 | 0.6% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 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 | | 1,830.00 | 1,830.00 | | 1,465.00 | 1,465.00 | -19.9% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 1,605.00 | 1,605.00 | | 1,605.00 | 1,605.00 | 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% |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 10,000.00 | 10,000.00 | | 10,000.00 | 10,000.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 74,055.00 | 74,055.00 | 0.00 | 29,419.00 | 29,419.00 | -60.3% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 87,490.00 | 87,490.00 | 0.00 | 42,489.00 | 42,489.00 | -51.4% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 6,636.00 | 0.00 | 6,636.00 | 6,636.00 | 0.00 | 6,636.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 32,892.00 | 14,831.00 | 47,723.00 | 33,387.00 | 14,334.00 | 47,721.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | | 83,405.00 | 83,405.00 | | 83,405.00 | 83,405.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 74,536.00 | 74,536.00 | | 67,760.00 | 67,760.00 | -9.1% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 25,219.00 | 25,219.00 | | 25,219.00 | 25,219.00 | 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 | 665.00 | 170,149.00 | 170,814.00 | 0.00 | 111,066.00 | 111,066.00 | -35.0% |
| TOTAL, OTHER STATE REVENUE | | | 40,193.00 | 368,140.00 | 408,333.00 | 40,023.00 | 301,784.00 | 341,807.00 | -16.3% |
| 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 | 249,743.00 | 0.00 | 249,743.00 | 249,743.00 | 0.00 | 249,743.00 | 0.0% |
| Interest | | 8660 | 239,333.00 | 0.00 | 239,333.00 | 232,936.00 | 0.00 | 232,936.00 | -2.7% |
| 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 | 292,565.00 | 37,804.00 | 330,369.00 | 292,192.00 | 40,212.00 | 332,404.00 | 0.6% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other 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 | 23,490.00 | 8,000.00 | 31,490.00 | 17,000.00 | 8,000.00 | 25,000.00 | -20.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 805,131.00 | 45,804.00 | 850,935.00 | 791,871.00 | 48,212.00 | 840,083.00 | -1.3% |
| TOTAL, REVENUES | | | 3,148,887.00 | 501,434.00 | 3,650,321.00 | 3,148,601.00 | 392,485.00 | 3,541,086.00 | -3.0% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 642,518.00 | 68,035.00 | 710,553.00 | 706,026.00 | 7,000.00 | 713,026.00 | 0.3% |
| 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 | 209,541.00 | 0.00 | 209,541.00 | 215,538.00 | 0.00 | 215,538.00 | 2.9% |
| Other Certificated Salaries | | 1900 | 33,601.00 | 9,196.00 | 42,797.00 | 34,268.00 | 9,149.00 | 43,417.00 | 1.4% |
| TOTAL, CERTIFICATED SALARIES | | | 885,660.00 | 77,231.00 | 962,891.00 | 955,832.00 | 16,149.00 | 971,981.00 | 0.9% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 184,294.00 | 174,627.00 | 358,921.00 | 194,656.00 | 156,493.00 | 351,149.00 | -2.2% |
| Classified Support Salaries | | 2200 | 238,070.00 | 0.00 | 238,070.00 | 245,833.00 | 0.00 | 245,833.00 | 3.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 140,409.00 | 0.00 | 140,409.00 | 143,540.00 | 0.00 | 143,540.00 | 2.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 562,773.00 | 174,627.00 | 737,400.00 | 584,029.00 | 156,493.00 | 740,522.00 | 0.4% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 149,883.00 | 85,302.00 | 235,185.00 | 162,270.00 | 78,359.00 | 240,629.00 | 2.3% |
| PERS | | 3201-3202 | 156,980.00 | 34,334.00 | 191,314.00 | 166,098.00 | 30,718.00 | 196,816.00 | 2.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 63,240.00 | 14,983.00 | 78,223.00 | 67,599.00 | 13,139.00 | 80,738.00 | 3.2% |
| Health and Welfare Benefits | | 3401-3402 | 219,504.00 | 37,027.00 | 256,531.00 | 256,720.00 | 29,709.00 | 286,429.00 | 11.7% |
| Unemployment Insurance | | 3501-3502 | 763.00 | 135.00 | 898.00 | 824.00 | 94.00 | 918.00 | 2.2% |
| Workers' Compensation | | 3601-3602 | 44,480.00 | 7,750.00 | 52,230.00 | 47,896.00 | 5,415.00 | 53,311.00 | 2.1% |
| 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 | 73,504.00 | 13,296.00 | 86,800.00 | 100,374.00 | 12,171.00 | 112,545.00 | 29.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 708,354.00 | 192,827.00 | 901,181.00 | 801,781.00 | 169,605.00 | 971,386.00 | 7.8% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 5,189.00 | 5,189.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 99,465.00 | 30,133.00 | 129,598.00 | 92,704.00 | 25,712.00 | 118,416.00 | -8.6% |
| Noncapitalized Equipment | | 4400 | 2,367.00 | 15,874.00 | 18,241.00 | 0.00 | 30,000.00 | 30,000.00 | 64.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 101,832.00 | 51,196.00 | 153,028.00 | 92,704.00 | 55,712.00 | 148,416.00 | -3.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 4,200.00 | 300.00 | 4,500.00 | 4,200.00 | 300.00 | 4,500.00 | 0.0% |
| Dues and Memberships | | 5300 | 7,423.00 | 482.00 | 7,905.00 | 7,423.00 | 0.00 | 7,423.00 | -6.1% |
| Insurance | | 5400 - 5450 | 33,000.00 | 0.00 | 33,000.00 | 33,000.00 | 0.00 | 33,000.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 64,090.00 | 0.00 | 64,090.00 | 67,740.00 | 0.00 | 67,740.00 | 5.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 55,000.00 | 278.00 | 55,278.00 | 55,000.00 | 0.00 | 55,000.00 | -0.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 177,277.00 | 96,624.00 | 273,901.00 | 188,149.00 | 67,721.00 | 255,870.00 | -6.6% |
| Communications | | 5900 | 17,700.00 | 0.00 | 17,700.00 | 17,700.00 | 0.00 | 17,700.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 358,690.00 | 97,684.00 | 456,374.00 | 373,212.00 | 68,021.00 | 441,233.00 | -3.3% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 48,237.00 | 0.00 | 48,237.00 | 17,200.00 | 0.00 | 17,200.00 | -64.3% |
| Buildings and Improvements of Buildings | | 6200 | 2,006.00 | 40,351.00 | 42,357.00 | 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% |
| Equipment | | 6400 | 114,229.00 | 133,069.00 | 247,298.00 | 0.00 | 15,000.00 | 15,000.00 | -93.9% |
| 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% |
| TOTAL, CAPITAL OUTLAY | | | 164,472.00 | 173,420.00 | 337,892.00 | 17,200.00 | 15,000.00 | 32,200.00 | -90.5% |
| 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 | 135,000.00 | 135,000.00 | 0.00 | 182,000.00 | 182,000.00 | 34.8% |
| 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 | 14,174.00 | 14,174.00 | 0.00 | 14,174.00 | 14,174.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 12,170.00 | 0.00 | 12,170.00 | 10,977.00 | 0.00 | 10,977.00 | -9.8% |
| Other Debt Service - Principal | | 7439 | 24,566.00 | 0.00 | 24,566.00 | 27,213.00 | 0.00 | 27,213.00 | 10.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 36,736.00 | 149,174.00 | 185,910.00 | 38,190.00 | 196,174.00 | 234,364.00 | 26.1% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (4,999.00) | 4,999.00 | 0.00 | (2,629.00) | 2,629.00 | 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 | | | (4,999.00) | 4,999.00 | 0.00 | (2,629.00) | 2,629.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,813,518.00 | 921,158.00 | 3,734,676.00 | 2,860,319.00 | 679,783.00 | 3,540,102.00 | -5.2% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 15,786.00 | 0.00 | 15,786.00 | 22,387.00 | 0.00 | 22,387.00 | 41.8% |
| 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 | 37,654.00 | 0.00 | 37,654.00 | 54,111.00 | 0.00 | 54,111.00 | 43.7% |
| 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 | | | 53,440.00 | 0.00 | 53,440.00 | 76,498.00 | 0.00 | 76,498.00 | 43.1% |
| 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 | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|-------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Transfers 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 | (216,157.00) | 216,157.00 | 0.00 | (267,510.00) | 267,510.00 | 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 | | | (216,157.00) | 216,157.00 | 0.00 | (267,510.00) | 267,510.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a- b + c - d + e) | | | (269,597.00) | 216,157.00 | (53,440.00) | (344,008.00) | 267,510.00 | (76,498.00) | 43.1% |

| | | | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|---------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Function Codes | Object Codes | | | | | | | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,303,563.00 | 0.00 | 2,303,563.00 | 2,316,707.00 | 0.00 | 2,316,707.00 | 0.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 87,490.00 | 87,490.00 | 0.00 | 42,489.00 | 42,489.00 | -51.4% |
| 3) Other State Revenue | | 8300-8599 | 40,193.00 | 368,140.00 | 408,333.00 | 40,023.00 | 301,784.00 | 341,807.00 | -16.3% |
| 4) Other Local Revenue | | 8600-8799 | 805,131.00 | 45,804.00 | 850,935.00 | 791,871.00 | 48,212.00 | 840,083.00 | -1.3% |
| 5) TOTAL, REVENUES | | | 3,148,887.00 | 501,434.00 | 3,650,321.00 | 3,148,601.00 | 392,485.00 | 3,541,086.00 | -3.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | Except 7600- 7699 | 1,412,716.00 | 579,611.00 | 1,992,327.00 | 1,468,706.00 | 430,703.00 | 1,899,409.00 | -4.7% |
| 2) Instruction - Related Services | 2000-2999 | | 553,358.00 | 29,116.00 | 582,474.00 | 567,544.00 | 30,245.00 | 597,789.00 | 2.6% |
| 3) Pupil Services | 3000-3999 | | 174,289.00 | 98,202.00 | 272,491.00 | 184,377.00 | 0.00 | 184,377.00 | -32.3% |
| 4) Ancillary Services | 4000-4999 | | 1,827.00 | 0.00 | 1,827.00 | 1,827.00 | 0.00 | 1,827.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 183.00 | 0.00 | 183.00 | 183.00 | 0.00 | 183.00 | 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 | | 164,659.00 | 8,775.00 | 173,434.00 | 170,675.00 | 6,661.00 | 177,336.00 | 2.2% |
| 8) Plant Services | 8000-8999 | | 469,750.00 | 56,280.00 | 526,030.00 | 428,817.00 | 16,000.00 | 444,817.00 | -15.4% |
| 9) Other Outgo | 9000-9999 | | 36,736.00 | 149,174.00 | 185,910.00 | 38,190.00 | 196,174.00 | 234,364.00 | 26.1% |
| 10) TOTAL, EXPENDITURES | | | 2,813,518.00 | 921,158.00 | 3,734,676.00 | 2,860,319.00 | 679,783.00 | 3,540,102.00 | -5.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 335,369.00 | (419,724.00) | (84,355.00) | 288,282.00 | (287,298.00) | 984.00 | -101.2% |
| 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 | | 53,440.00 | 0.00 | 53,440.00 | 76,498.00 | 0.00 | 76,498.00 | 43.1% |
| 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 | | (216,157.00) | 216,157.00 | 0.00 | (267,510.00) | 267,510.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (269,597.00) | 216,157.00 | (53,440.00) | (344,008.00) | 267,510.00 | (76,498.00) | 43.1% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 65,772.00 | (203,567.00) | (137,795.00) | (55,726.00) | (19,788.00) | (75,514.00) | -45.2% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | | 2,511,238.00 | 555,063.00 | 3,066,301.00 | 2,568,285.00 | 351,496.00 | 2,919,781.00 | -4.8% |
| b) Audit Adjustments | 9793 | | (8,725.00) | 0.00 | (8,725.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,502,513.00 | 555,063.00 | 3,057,576.00 | 2,568,285.00 | 351,496.00 | 2,919,781.00 | -4.5% |
| d) Other Restatements | 9795 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,502,513.00 | 555,063.00 | 3,057,576.00 | 2,568,285.00 | 351,496.00 | 2,919,781.00 | -4.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,568,285.00 | 351,496.00 | 2,919,781.00 | 2,512,559.00 | 331,708.00 | 2,844,267.00 | -2.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | 9711 | | 4,500.00 | 0.00 | 4,500.00 | 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 | | 13,969.70 | 0.00 | 13,969.70 | 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 | 351,496.00 | 351,496.00 | 0.00 | 331,708.00 | 331,708.00 | -5.6% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | 9750 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | 9760 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | 9780 | | 292,565.00 | 0.00 | 292,565.00 | 292,192.00 | 0.00 | 292,192.00 | -0.1% |
| Charter Oversight | 0000 | 9780 | 292,565.00 | | 292,565.00 | | | 0.00 | |
| Charter Oversight | 0000 | 9780 | | | 0.00 | 292,192.00 | | 292,192.00 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | 9789 | | 757,623.00 | 0.00 | 757,623.00 | 723,320.00 | 0.00 | 723,320.00 | -4.5% |
| Unassigned/Unappropriated Amount | 9790 | | 1,499,627.30 | 0.00 | 1,499,627.30 | 1,497,047.00 | 0.00 | 1,497,047.00 | -0.2% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---------------------------|--------------------------------------------------------------------------------------------------------------|------------------------------|-------------------|
| 5160 | Child Care and Development Programs Administered by California Department of Social Services (Federal Funds) | 5,000.00 | 5,000.00 |
| 5810 | Other Restricted Federal | 25,673.00 | 0.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 14,498.00 | 9,820.00 |
| 6300 | Lottery : Instructional Materials | 56,624.00 | 70,958.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 66,327.00 | 87,884.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 12,144.00 | 4,079.00 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 1.00 | 1.00 |
| 7435 | Learning Recovery Emergency Block Grant | 84,014.00 | 66,751.00 |
| 7810 | Other Restricted State | 42,616.00 | 42,616.00 |
| 9010 | Other Restricted Local | 44,599.00 | 44,599.00 |
| Total, Restricted Balance | | 351,496.00 | 331,708.00 |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|-------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,190.00 | 5,190.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 5,190.00 | 5,190.00 | 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 | 3,093.00 | 3,093.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,669.00 | 1,669.00 | 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 | | | 4,762.00 | 4,762.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 428.00 | 428.00 | 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) | | | 428.00 | 428.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,481.00 | 18,909.00 | 2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,481.00 | 18,909.00 | 2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,481.00 | 18,909.00 | 2.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,909.00 | 19,337.00 | 2.3% |
| 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 | 18,909.00 | 19,337.00 | 2.3% |
| 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 | 2024-25 Estimated Actuals | 2025-26 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 | 18,480.65 | | |
| 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 | | | 18,480.65 | | |
| 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) | | | 18,480.65 | | |
| 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 | 5,190.00 | 5,190.00 | 0.0% |
| TOTAL, REVENUES | | | 5,190.00 | 5,190.00 | 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 | 2024-25 Estimated Actuals | 2025-26 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 | 3,093.00 | 3,093.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,093.00 | 3,093.00 | 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 | 1,669.00 | 1,669.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,669.00 | 1,669.00 | 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 | | | 4,762.00 | 4,762.00 | 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 | 2024-25 Estimated Actuals | 2025-26 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 | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,190.00 | 5,190.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 5,190.00 | 5,190.00 | 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 | | 4,762.00 | 4,762.00 | 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 | | | 4,762.00 | 4,762.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 428.00 | 428.00 | 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) | | | 428.00 | 428.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,481.00 | 18,909.00 | 2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,481.00 | 18,909.00 | 2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,481.00 | 18,909.00 | 2.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,909.00 | 19,337.00 | 2.3% |
| 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 | 18,909.00 | 19,337.00 | 2.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210 | Student Activity Funds | 18,909.00 | 19,337.00 |
| Total, Restricted Balance | | 18,909.00 | 19,337.00 |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 106,830.00 | 99,529.00 | -6.8% |
| 4) Other Local Revenue | | 8600-8799 | 65,532.00 | 65,556.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 172,362.00 | 165,085.00 | -4.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 92,410.00 | 95,375.00 | 3.2% |
| 2) Classified Salaries | | 2000-2999 | 16,199.00 | 15,800.00 | -2.5% |
| 3) Employee Benefits | | 3000-3999 | 62,759.00 | 67,782.00 | 8.0% |
| 4) Books and Supplies | | 4000-4999 | 6,239.00 | 5,500.00 | -11.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,350.00 | 3,015.00 | -10.0% |
| 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 | | | 180,957.00 | 187,472.00 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (8,595.00) | (22,387.00) | 160.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 15,786.00 | 22,387.00 | 41.8% |
| 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 | | | 15,786.00 | 22,387.00 | 41.8% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,191.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,590.00 | 40,499.00 | 24.3% |
| b) Audit Adjustments | | 9793 | 718.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 33,308.00 | 40,499.00 | 21.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 33,308.00 | 40,499.00 | 21.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,499.00 | 40,499.00 | 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 | 40,499.00 | 40,499.00 | 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 | 60,281.28 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 60,281.28 | | |
| 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) | | | 60,281.28 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 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 | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 99,429.00 | 99,429.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 7,401.00 | 100.00 | -98.6% |
| TOTAL, OTHER STATE REVENUE | | | 106,830.00 | 99,529.00 | -6.8% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 532.00 | 556.00 | 4.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 65,000.00 | 65,000.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 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 | | | 65,532.00 | 65,556.00 | 0.0% |
| TOTAL, REVENUES | | | 172,362.00 | 165,085.00 | -4.2% |
| CERTIFICATED SALARIES | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Teachers' Salaries | | 1100 | 92,410.00 | 95,375.00 | 3.2% |
| 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 | | | 92,410.00 | 95,375.00 | 3.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 16,199.00 | 15,800.00 | -2.5% |
| 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 | | | 16,199.00 | 15,800.00 | -2.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 810.00 | 320.00 | -60.5% |
| PERS | | 3201-3202 | 22,775.00 | 23,958.00 | 5.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 8,524.00 | 9,218.00 | 8.1% |
| Health and Welfare Benefits | | 3401-3402 | 19,570.00 | 21,370.00 | 9.2% |
| Unemployment Insurance | | 3501-3502 | 58.00 | 60.00 | 3.4% |
| Workers' Compensation | | 3601-3602 | 3,394.00 | 3,518.00 | 3.7% |
| 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 | 7,628.00 | 9,338.00 | 22.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 62,759.00 | 67,782.00 | 8.0% |
| 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 | 5,567.00 | 5,500.00 | -1.2% |
| Noncapitalized Equipment | | 4400 | 672.00 | 0.00 | -100.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,239.00 | 5,500.00 | -11.8% |
| 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% |
| 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 | 3,350.00 | 3,015.00 | -10.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,350.00 | 3,015.00 | -10.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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) | | | | | |
| Other Transfers Out | | | | | |
| 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% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | | | 180,957.00 | 187,472.00 | 3.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 15,786.00 | 22,387.00 | 41.8% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 15,786.00 | 22,387.00 | 41.8% |
| 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 | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| 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) | | | 15,786.00 | 22,387.00 | 41.8% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 106,830.00 | 99,529.00 | -6.8% |
| 4) Other Local Revenue | | 8600-8799 | 65,532.00 | 65,556.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 172,362.00 | 165,085.00 | -4.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 180,442.00 | 186,957.00 | 3.6% |
| 2) Instruction - Related Services | 2000-2999 | | 515.00 | 515.00 | 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 | | | 180,957.00 | 187,472.00 | 3.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (8,595.00) | (22,387.00) | 160.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 15,786.00 | 22,387.00 | 41.8% |
| 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 | | | 15,786.00 | 22,387.00 | 41.8% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,191.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,590.00 | 40,499.00 | 24.3% |
| b) Audit Adjustments | | 9793 | 718.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 33,308.00 | 40,499.00 | 21.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 33,308.00 | 40,499.00 | 21.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 40,499.00 | 40,499.00 | 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 | 40,499.00 | 40,499.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---------------------------|-----------------------------------------------|---------------------------------|-------------------|
| 6130 | Early Education: Center-Based Reserve Account | 16,282.00 | 16,282.00 |
| 7810 | Other Restricted State | 24,217.00 | 24,217.00 |
| Total, Restricted Balance | | 40,499.00 | 40,499.00 |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 52,585.00 | 52,585.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 120,538.00 | 120,538.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,553.00 | 1,397.00 | -10.0% |
| 5) TOTAL, REVENUES | | | 174,676.00 | 174,520.00 | -0.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 46,131.00 | 46,798.00 | 1.4% |
| 3) Employee Benefits | | 3000-3999 | 32,323.00 | 37,568.00 | 16.2% |
| 4) Books and Supplies | | 4000-4999 | 136,487.00 | 136,487.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 10,496.00 | 10,485.00 | -0.1% |
| 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 | | | 225,437.00 | 231,338.00 | 2.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (50,761.00) | (56,818.00) | 11.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 37,654.00 | 54,111.00 | 43.7% |
| 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 | | | 37,654.00 | 54,111.00 | 43.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,107.00) | (2,707.00) | -79.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 62,369.00 | 49,262.00 | -21.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 62,369.00 | 49,262.00 | -21.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 62,369.00 | 49,262.00 | -21.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 49,262.00 | 46,555.00 | -5.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 250.00 | 0.00 | -100.0% |
| Stores | | 9712 | 2,849.45 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 46,162.55 | 46,555.00 | 0.9% |
| 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 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,559.15 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 250.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 2,849.45 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 4,658.60 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 4,658.60 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 52,585.00 | 52,585.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 52,585.00 | 52,585.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 120,538.00 | 120,538.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 120,538.00 | 120,538.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 840.00 | 800.00 | -4.8% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 597.00 | 597.00 | 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 | 116.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,553.00 | 1,397.00 | -10.0% |
| TOTAL, REVENUES | | | 174,676.00 | 174,520.00 | -0.1% |
| 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 | 46,131.00 | 46,798.00 | 1.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CLASSIFIED SALARIES | | | 46,131.00 | 46,798.00 | 1.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 11,465.00 | 12,308.00 | 7.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,335.00 | 3,821.00 | 14.6% |
| Health and Welfare Benefits | | 3401-3402 | 15,477.00 | 16,812.00 | 8.6% |
| Unemployment Insurance | | 3501-3502 | 25.00 | 27.00 | 8.0% |
| Workers' Compensation | | 3601-3602 | 1,366.00 | 1,459.00 | 6.8% |
| 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 | 655.00 | 3,141.00 | 379.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 32,323.00 | 37,568.00 | 16.2% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 11,856.00 | 11,856.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 124,631.00 | 124,631.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 136,487.00 | 136,487.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 206.00 | 206.00 | 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 | 495.00 | 495.00 | 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 | 9,795.00 | 9,784.00 | -0.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,496.00 | 10,485.00 | -0.1% |
| 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 | | | 225,437.00 | 231,338.00 | 2.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 37,654.00 | 54,111.00 | 43.7% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 37,654.00 | 54,111.00 | 43.7% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 37,654.00 | 54,111.00 | 43.7% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 52,585.00 | 52,585.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 120,538.00 | 120,538.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,553.00 | 1,397.00 | -10.0% |
| 5) TOTAL, REVENUES | | | 174,676.00 | 174,520.00 | -0.1% |
| 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 | | 225,437.00 | 231,338.00 | 2.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 225,437.00 | 231,338.00 | 2.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (50,761.00) | (56,818.00) | 11.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 37,654.00 | 54,111.00 | 43.7% |
| 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 | | | 37,654.00 | 54,111.00 | 43.7% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (13,107.00) | (2,707.00) | -79.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 62,369.00 | 49,262.00 | -21.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 62,369.00 | 49,262.00 | -21.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 62,369.00 | 49,262.00 | -21.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 49,262.00 | 46,555.00 | -5.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 250.00 | 0.00 | -100.0% |
| Stores | | 9712 | 2,849.45 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 46,162.55 | 46,555.00 | 0.9% |
| 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 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 24,315.55 | 24,708.00 |
| 5466 | Child Nutrition: Supply Chain Assistance (SCA) Funds | 21,847.00 | 21,847.00 |
| Total, Restricted Balance | | 46,162.55 | 46,555.00 |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,655.00 | 6,655.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,655.00 | 6,655.00 | 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) | | | 6,655.00 | 6,655.00 | 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) | | | 6,655.00 | 6,655.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 41,787.00 | 48,442.00 | 15.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 41,787.00 | 48,442.00 | 15.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 41,787.00 | 48,442.00 | 15.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 48,442.00 | 55,097.00 | 13.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 48,442.00 | 55,097.00 | 13.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 47,510.55 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 47,510.55 | | |
| 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) | | | 47,510.55 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 945.00 | 945.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 5,710.00 | 5,710.00 | 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 | | | 6,655.00 | 6,655.00 | 0.0% |
| TOTAL, REVENUES | | | 6,655.00 | 6,655.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| 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% |
| 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% |
| 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 | 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 | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| 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) | | | | | |
| Other Transfers Out | | | | | |
| 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 | | | 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 | | | | | |
| 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 | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| 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 | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 6,655.00 | 6,655.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,655.00 | 6,655.00 | 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 -B10) | | | 6,655.00 | 6,655.00 | 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) | | | 6,655.00 | 6,655.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 41,787.00 | 48,442.00 | 15.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 41,787.00 | 48,442.00 | 15.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 41,787.00 | 48,442.00 | 15.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 48,442.00 | 55,097.00 | 13.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 48,442.00 | 55,097.00 | 13.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010 | Other Restricted Local | 48,442.00 | 55,097.00 |
| Total, Restricted Balance | | 48,442.00 | 55,097.00 |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1.00 | 1.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1.00 | 1.00 | 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) | | | 1.00 | 1.00 | 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) | | | 1.00 | 1.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 22.00 | 23.00 | 4.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 22.00 | 23.00 | 4.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 22.00 | 23.00 | 4.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 23.00 | 24.00 | 4.3% |
| 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 | 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 | 23.00 | 24.00 | 4.3% |
| 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 | 22.24 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 22.24 | | |
| 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) | | | 22.24 | | |
| 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 | 1.00 | 1.00 | 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 | | | 1.00 | 1.00 | 0.0% |
| TOTAL, REVENUES | | | 1.00 | 1.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 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% |
| 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 | 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 | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| 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) | | | | | |
| 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 | | | 0.00 | 0.00 | 0.0% |
| 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% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1.00 | 1.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1.00 | 1.00 | 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 -B10) | | | 1.00 | 1.00 | 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) | | | 1.00 | 1.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 22.00 | 23.00 | 4.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 22.00 | 23.00 | 4.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 22.00 | 23.00 | 4.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 23.00 | 24.00 | 4.3% |
| 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 | 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 | 23.00 | 24.00 | 4.3% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | 2024-25 Estimated Actuals | | | 2025-26 Budget | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| 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) | 170.53 | 170.53 | 178.69 | 174.80 | 174.80 | 175.92 |
| 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) | 170.53 | 170.53 | 178.69 | 174.80 | 174.80 | 175.92 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 1.82 | 1.82 | 1.70 | 1.70 | 1.70 | 1.70 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 1.82 | 1.82 | 1.70 | 1.70 | 1.70 | 1.70 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 172.35 | 172.35 | 180.39 | 176.50 | 176.50 | 177.62 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

| Description | 2024-25 Estimated Actuals | | | 2025-26 Budget | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | | | | | | |
| 2. Charter School County Program Alternative Education 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, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education 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, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---------------------------------|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | | |
| A. BEGINNING CASH | | | 2,637,336.00 | 2,594,736.00 | 2,367,034.00 | 2,425,409.00 | 2,335,487.00 | 2,216,875.00 | 2,108,222.00 | 2,019,646.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 95,744.00 | 95,744.00 | 262,454.00 | 172,340.00 | 172,340.00 | 262,454.00 | 172,340.00 | 172,340.00 |
| Property Taxes | 8020-8079 | | 0.00 | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,853.00 | 227,456.00 |
| Miscellaneous Funds | 8080-8099 | | (9,352.00) | (9,352.00) | (24,606.00) | (16,833.00) | (16,833.00) | (110,517.00) | (123,915.00) | (49,130.00) |
| Federal Revenue | 8100-8299 | | 0.00 | 746.00 | 2,656.00 | 1,715.00 | 3,747.00 | 2,624.00 | 5,680.00 | 1,583.00 |
| Other State Revenue | 8300-8599 | | 0.00 | 12.00 | 8,144.00 | 28,990.00 | 18,371.00 | 10,557.00 | (4,681.00) | 65,266.00 |
| Other Local Revenue | 8600-8799 | | 1,495.00 | 2,886.00 | 102,038.00 | 7,433.00 | 10,559.00 | 4,922.00 | 107,619.00 | 57,247.00 |
| Interfund Transfers In | 8900-8929 | | 0.00 | | | | | | | |
| All Other Financing Sources | 8930-8979 | | 0.00 | | | | | | | |
| TOTAL RECEIPTS | | | 87,887.00 | 90,076.00 | 350,686.00 | 193,645.00 | 188,184.00 | 170,040.00 | 164,896.00 | 474,762.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 13,177.00 | 83,423.00 | 88,027.00 | 83,575.00 | 104,239.00 | 84,423.00 | 84,933.00 | 85,321.00 |
| Classified Salaries | 2000-2999 | | 28,208.00 | 56,341.00 | 60,236.00 | 58,432.00 | 80,056.00 | 59,700.00 | 59,308.00 | 61,370.00 |
| Employee Benefits | 3000-3999 | | 34,971.00 | 76,185.00 | 77,452.00 | 74,171.00 | 89,298.00 | 75,171.00 | 74,880.00 | 75,812.00 |
| Books and Supplies | 4000-4999 | | 6,641.00 | 9,378.00 | 15,032.00 | 14,331.00 | 11,106.00 | 10,867.00 | 11,012.00 | 5,604.00 |
| Services | 5000-5999 | | 60,668.00 | 32,201.00 | 39,260.00 | 42,806.00 | 18,396.00 | 19,698.00 | 20,835.00 | 33,816.00 |
| Capital Outlay | 6000-6999 | | 4,653.00 | 2,752.00 | 610.00 | 2,410.00 | 794.00 | 695.00 | 1,599.00 | 3,720.00 |
| Other Outgo | 7000-7499 | | 5,617.00 | 27,515.00 | 9,329.00 | 0.00 | 464.00 | 23,444.00 | 0.00 | 30,862.00 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 2,519.00 | 0.00 | 0.00 | 0.00 | 5,955.00 | 1,650.00 | 2,519.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|----------------------------------------------------|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All Other Financing Uses | 7630-7699 | | 0.00 | | | | | | | |
| TOTAL DISBURSEMENTS | | | 153,935.00 | 290,314.00 | 289,946.00 | 275,725.00 | 304,353.00 | 279,953.00 | 254,217.00 | 299,024.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 4,500.00 | | | | | | | | |
| Accounts Receivable | 9200-9299 | 222,952.00 | 46,625.00 | 4,925.00 | 0.00 | 19,589.00 | 10,000.00 | 1,762.00 | 745.00 | 559.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | 5,037,320.00 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 5,264,772.00 | 46,625.00 | 4,925.00 | 0.00 | 19,589.00 | 10,000.00 | 1,762.00 | 745.00 | 559.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 192,775.00 | 18,836.00 | 26,323.00 | 1,922.00 | 22,293.00 | 11,000.00 | 502.00 | 0.00 | 0.00 |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | 44,427.00 | 4,341.00 | 6,066.00 | 443.00 | 5,138.00 | 1,443.00 | | | |
| Deferred Inflows of Resources | 9690 | 4,745,125.00 | | | | | | | | |
| SUBTOTAL | | 4,982,327.00 | 23,177.00 | 32,389.00 | 2,365.00 | 27,431.00 | 12,443.00 | 502.00 | 0.00 | 0.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 282,445.00 | 23,448.00 | (27,464.00) | (2,365.00) | (7,842.00) | (2,443.00) | 1,260.00 | 745.00 | 559.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (42,600.00) | (227,702.00) | 58,375.00 | (89,922.00) | (118,612.00) | (108,653.00) | (88,576.00) | 176,297.00 |
| F. ENDING CASH (A + E) | | | 2,594,736.00 | 2,367,034.00 | 2,425,409.00 | 2,335,487.00 | 2,216,875.00 | 2,108,222.00 | 2,019,646.00 | 2,195,943.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---------------------------------|-----------|--------------|--------------|--------------|--------------|------------|-------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 2,195,943.00 | 2,220,863.00 | 2,193,166.00 | 2,084,898.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 262,454.00 | 172,340.00 | 172,340.00 | 262,456.00 | 0.00 | | 2,275,346.00 | 2,275,346.00 |
| Property Taxes | 8020-8079 | 30,011.00 | 19,799.00 | 0.00 | 367,685.00 | | | 652,844.00 | 652,844.00 |
| Miscellaneous Funds | 8080-8099 | (76,360.00) | (28,381.00) | (54,754.00) | (91,450.00) | | | (611,483.00) | (611,483.00) |
| Federal Revenue | 8100-8299 | 210.00 | 1,184.00 | 1,268.00 | 15,827.00 | 5,249.00 | | 42,489.00 | 42,489.00 |
| Other State Revenue | 8300-8599 | 25,967.00 | 34,353.00 | 27,980.00 | 62,536.00 | 64,312.00 | | 341,807.00 | 341,807.00 |
| Other Local Revenue | 8600-8799 | 103,655.00 | 71,544.00 | 35,645.00 | 290,366.00 | 44,674.00 | | 840,083.00 | 840,083.00 |
| Interfund Transfers In | 8900-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 345,937.00 | 270,839.00 | 182,479.00 | 907,420.00 | 114,235.00 | 0.00 | 3,541,086.00 | 3,541,086.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 85,017.00 | 85,237.00 | 85,548.00 | 89,061.00 | 0.00 | | 971,981.00 | 971,981.00 |
| Classified Salaries | 2000-2999 | 60,011.00 | 62,228.00 | 54,790.00 | 97,826.00 | 2,016.00 | | 740,522.00 | 740,522.00 |
| Employee Benefits | 3000-3999 | 75,343.00 | 75,878.00 | 75,049.00 | 166,534.00 | 642.00 | | 971,386.00 | 971,386.00 |
| Books and Supplies | 4000-4999 | 11,845.00 | 16,639.00 | 10,879.00 | 9,322.00 | 15,760.00 | | 148,416.00 | 148,416.00 |
| Services | 5000-5999 | 40,263.00 | 28,209.00 | 22,636.00 | 45,935.00 | 36,510.00 | | 441,233.00 | 441,233.00 |
| Capital Outlay | 6000-6999 | 1,336.00 | 2,881.00 | 8,235.00 | 2,515.00 | | | 32,200.00 | 32,200.00 |
| Other Outgo | 7000-7499 | 48,864.00 | 17,518.00 | 19,979.00 | 50,772.00 | | | 234,364.00 | 234,364.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 9,946.00 | 13,631.00 | 40,278.00 | | | 76,498.00 | 76,498.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|----------------------------------------------------|-----------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|
| TOTAL DISBURSEMENTS | | 322,679.00 | 298,536.00 | 290,747.00 | 502,243.00 | 54,928.00 | 0.00 | 3,616,600.00 | 3,616,600.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | 4,500.00 | | 4,500.00 | |
| Accounts Receivable | 9200-9299 | 1,662.00 | 0.00 | 0.00 | 0.00 | 137,085.00 | | 222,952.00 | |
| 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 | | | | 192,158.00 | 4,845,162.00 | | 5,037,320.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 1,662.00 | 0.00 | 0.00 | 192,158.00 | 4,986,747.00 | 0.00 | 5,264,772.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 111,899.00 | | 192,775.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | 26,996.00 | | 44,427.00 | |
| Deferred Inflows of Resources | 9690 | | | | 249,743.00 | 4,495,382.00 | | 4,745,125.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 249,743.00 | 4,634,277.00 | 0.00 | 4,982,327.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 1,662.00 | 0.00 | 0.00 | (57,585.00) | 352,470.00 | 0.00 | 282,445.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 24,920.00 | (27,697.00) | (108,268.00) | 347,592.00 | 411,777.00 | 0.00 | 206,931.00 | (75,514.00) |
| F. ENDING CASH (A + E) | | 2,220,863.00 | 2,193,166.00 | 2,084,898.00 | 2,432,490.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,844,267.00 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---------------------------------|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF: | | JUNE | | | | | | | | |
| A. BEGINNING CASH | | | 2,432,490.00 | 2,381,347.00 | 2,163,369.00 | 2,229,553.00 | 2,152,385.00 | 2,039,219.00 | 1,943,261.00 | 1,888,791.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 95,744.00 | 95,744.00 | 262,454.00 | 172,340.00 | 172,340.00 | 262,454.00 | 172,340.00 | 172,340.00 |
| Property Taxes | 8020-8079 | | | 40.00 | | | | | 5,853.00 | 254,456.00 |
| Miscellaneous Funds | 8080-8099 | | (9,356.00) | (9,356.00) | (24,616.00) | (16,840.00) | (16,840.00) | (110,560.00) | (123,963.00) | (49,149.00) |
| Federal Revenue | 8100-8299 | | | 746.00 | 2,656.00 | 1,715.00 | 3,747.00 | 2,624.00 | 3,843.00 | 1,583.00 |
| Other State Revenue | 8300-8599 | | | 12.00 | 8,168.00 | 29,073.00 | 18,423.00 | 10,587.00 | (4,695.00) | 65,453.00 |
| Other Local Revenue | 8600-8799 | | 1,497.00 | 2,890.00 | 102,160.00 | 7,442.00 | 10,571.00 | 4,928.00 | 107,747.00 | 57,316.00 |
| Interfund Transfers In | 8900-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 87,885.00 | 90,076.00 | 350,822.00 | 193,730.00 | 188,241.00 | 170,033.00 | 161,125.00 | 501,999.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 28,187.00 | 83,463.00 | 88,069.00 | 83,614.00 | 104,293.00 | 84,463.00 | 84,973.00 | 85,362.00 |
| Classified Salaries | 2000-2999 | | 25,697.00 | 51,324.00 | 54,873.00 | 53,229.00 | 72,928.00 | 54,384.00 | 54,027.00 | 55,906.00 |
| Employee Benefits | 3000-3999 | | 33,588.00 | 73,171.00 | 74,388.00 | 71,237.00 | 85,766.00 | 72,197.00 | 71,918.00 | 72,813.00 |
| Books and Supplies | 4000-4999 | | 6,206.00 | 8,763.00 | 14,047.00 | 13,393.00 | 10,379.00 | 10,156.00 | 10,291.00 | 5,237.00 |
| Services | 5000-5999 | | 62,306.00 | 33,070.00 | 40,320.00 | 43,962.00 | 18,893.00 | 20,230.00 | 21,398.00 | 34,729.00 |
| Capital Outlay | 6000-6999 | | 10,895.00 | 6,445.00 | 1,428.00 | 5,644.00 | 1,860.00 | 2,627.00 | 3,746.00 | 8,711.00 |
| Other Outgo | 7000-7499 | | 5,768.00 | 28,258.00 | 9,581.00 | | 476.00 | 24,078.00 | | 31,695.00 |
| Interfund Transfers Out | 7600-7629 | | | 2,645.00 | | | | 6,253.00 | 1,733.00 | 2,645.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|----------------------------------------------------|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 172,647.00 | 287,139.00 | 282,706.00 | 271,079.00 | 294,595.00 | 274,388.00 | 248,086.00 | 297,098.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 4,500.00 | | | | | | | | |
| Accounts Receivable | 9200-9299 | 251,321.00 | 52,558.00 | 5,552.00 | | 22,596.00 | (515.00) | 295.00 | 840.00 | 351.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | 4,845,162.00 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 5,100,983.00 | 52,558.00 | 5,552.00 | 0.00 | 22,596.00 | (515.00) | 295.00 | 840.00 | 351.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 166,827.00 | 16,301.00 | 22,780.00 | 1,663.00 | 19,293.00 | 5,420.00 | (8,102.00) | (31,651.00) | (7,062.00) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | 26,998.00 | 2,638.00 | 3,687.00 | 269.00 | 3,122.00 | 877.00 | | | |
| Deferred Inflows of Resources | 9690 | 4,495,382.00 | | | | | | | | |
| SUBTOTAL | | 4,689,207.00 | 18,939.00 | 26,467.00 | 1,932.00 | 22,415.00 | 6,297.00 | (8,102.00) | (31,651.00) | (7,062.00) |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 411,776.00 | 33,619.00 | (20,915.00) | (1,932.00) | 181.00 | (6,812.00) | 8,397.00 | 32,491.00 | 7,413.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (51,143.00) | (217,978.00) | 66,184.00 | (77,168.00) | (113,166.00) | (95,958.00) | (54,470.00) | 212,314.00 |
| F. ENDING CASH (A + E) | | | 2,381,347.00 | 2,163,369.00 | 2,229,553.00 | 2,152,385.00 | 2,039,219.00 | 1,943,261.00 | 1,888,791.00 | 2,101,105.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---------------------------------|-----------|--------------|--------------|--------------|--------------|------------|-------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 2,101,105.00 | 2,193,007.00 | 2,249,423.00 | 2,146,602.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 262,454.00 | 172,340.00 | 172,340.00 | 321,998.00 | | | 2,334,888.00 | 2,334,888.00 |
| Property Taxes | 8020-8079 | 80,011.00 | 84,801.00 | | 227,683.00 | | | 652,844.00 | 652,844.00 |
| Miscellaneous Funds | 8080-8099 | (76,389.00) | (28,392.00) | (54,775.00) | (91,484.00) | | | (611,720.00) | (611,720.00) |
| Federal Revenue | 8100-8299 | 210.00 | 1,184.00 | 1,268.00 | 21,076.00 | 1,837.00 | | 42,489.00 | 42,489.00 |
| Other State Revenue | 8300-8599 | 26,042.00 | 34,451.00 | 28,060.00 | 59,683.00 | 67,529.00 | | 342,786.00 | 342,786.00 |
| Other Local Revenue | 8600-8799 | 103,779.00 | 71,629.00 | 35,688.00 | 288,533.00 | 46,908.00 | | 841,088.00 | 841,088.00 |
| Interfund Transfers In | 8900-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 396,107.00 | 336,013.00 | 182,581.00 | 827,489.00 | 116,274.00 | 0.00 | 3,602,375.00 | 3,602,375.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 85,058.00 | 85,278.00 | 75,589.00 | 84,346.00 | | | 972,695.00 | 972,695.00 |
| Classified Salaries | 2000-2999 | 54,668.00 | 56,687.00 | 49,911.00 | 88,835.00 | 2,116.00 | | 674,585.00 | 674,585.00 |
| Employee Benefits | 3000-3999 | 72,362.00 | 72,876.00 | 72,080.00 | 159,754.00 | 810.00 | | 932,960.00 | 932,960.00 |
| Books and Supplies | 4000-4999 | 11,069.00 | 13,031.00 | 10,167.00 | 13,410.00 | 12,547.00 | | 138,696.00 | 138,696.00 |
| Services | 5000-5999 | 41,350.00 | 28,970.00 | 23,247.00 | 46,337.00 | 38,335.00 | | 453,147.00 | 453,147.00 |
| Capital Outlay | 6000-6999 | 3,128.00 | 6,747.00 | 19,284.00 | 4,890.00 | | | 75,405.00 | 75,405.00 |
| Other Outgo | 7000-7499 | 50,183.00 | 17,991.00 | 20,518.00 | 52,144.00 | | | 240,692.00 | 240,692.00 |
| Interfund Transfers Out | 7600-7629 | | 10,443.00 | 14,313.00 | 42,291.00 | | | 80,323.00 | 80,323.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|----------------------------------------------------|-----------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|
| TOTAL DISBURSEMENTS | | 317,818.00 | 292,023.00 | 285,109.00 | 492,007.00 | 53,808.00 | 0.00 | 3,568,503.00 | 3,568,503.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | 4,500.00 | | 4,500.00 | |
| Accounts Receivable | 9200-9299 | 1,873.00 | | | 13,242.00 | 154,529.00 | | 251,321.00 | |
| 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 | | | | 198,781.00 | 4,646,381.00 | | 4,845,162.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 1,873.00 | 0.00 | 0.00 | 212,023.00 | 4,805,410.00 | 0.00 | 5,100,983.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | (11,740.00) | (12,426.00) | 293.00 | 92,892.00 | 79,166.00 | | 166,827.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | 16,405.00 | | 26,998.00 | |
| Deferred Inflows of Resources | 9690 | | | | 249,743.00 | 4,245,639.00 | | 4,495,382.00 | |
| SUBTOTAL | | (11,740.00) | (12,426.00) | 293.00 | 342,635.00 | 4,341,210.00 | 0.00 | 4,689,207.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 13,613.00 | 12,426.00 | (293.00) | (130,612.00) | 464,200.00 | 0.00 | 411,776.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 91,902.00 | 56,416.00 | (102,821.00) | 204,870.00 | 526,666.00 | 0.00 | 445,648.00 | 33,872.00 |
| F. ENDING CASH (A + E) | | 2,193,007.00 | 2,249,423.00 | 2,146,602.00 | 2,351,472.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,878,138.00 | |

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) 32,646.00
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) 2,568,826.00

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) 1.27%

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) 62,753.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,600.00

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 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) | 5,339.54 |
| 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) | 71,692.54 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (5,052.94) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 66,639.59 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 1,872,327.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 582,474.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 160,193.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,827.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 183.00 |
| 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) | 92,581.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 14,500.00 |
| 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) | 0.00 |
| 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) | 415,096.46 |
| 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) | 4,762.00 |
| 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) | 180,957.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 100,806.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 3,425,706.46 |
| 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) | 2.09% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic) | |
| (Line A10 divided by Line B19) | 1.95% |
| Part IV - Carry-forward Adjustment | |
| The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates | |

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

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

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 71,692.54 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | (7,203.64) |
| 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 (2.03%) 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 (2.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.03%) times Part III, Line B19); zero if positive | (5,052.94) |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (5,052.94) |
| 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: | 1.95% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2526.47) is applied to the current year calculation and the remainder (\$-2526.47) is deferred to one or more future years: | 2.02% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1684.31) is applied to the current year calculation and the remainder (\$-3368.63) is deferred to one or more future years: | 2.04% |
| 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) | (5,052.94) |

Approved
indirect
cost rate: 2.03%

Highest
rate used
in any
program: 2.03%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|-----------------------------------------------------------------------------|---------------------------------------------------------------|--------------|
| 01 | 2600 | 81,746.00 | 1,659.00 | 2.03% |
| 01 | 3010 | 11,597.00 | 233.00 | 2.01% |
| 01 | 3225 | 43,748.00 | 888.00 | 2.03% |
| 01 | 4035 | 1,574.00 | 31.00 | 1.97% |
| 01 | 6266 | 12,807.00 | 259.00 | 2.02% |
| 01 | 6770 | 36,180.00 | 361.00 | 1.00% |
| 01 | 7435 | 77,270.00 | 1,568.00 | 2.03% |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|-------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 2,316,707.00 | 2.56% | 2,376,012.00 | 3.37% | 2,456,051.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 40,023.00 | 2.10% | 40,863.00 | 0.64% | 41,123.00 |
| 4. Other Local Revenues | 8600-8799 | 791,871.00 | 0.00% | 791,871.00 | 0.00% | 791,871.00 |
| 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 | (267,510.00) | 0.00% | (267,510.00) | 0.00% | (267,510.00) |
| 6. Total (Sum lines A1 thru A5c) | | 2,881,091.00 | 2.09% | 2,941,236.00 | 2.73% | 3,021,535.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 955,832.00 | | 959,515.00 |
| b. Step & Column Adjustment | | | | 11,341.00 | | 19,234.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (7,658.00) | | 664.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 955,832.00 | 0.39% | 959,515.00 | 2.07% | 979,413.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 584,029.00 | | 495,553.00 |
| b. Step & Column Adjustment | | | | 2,044.00 | | 1,366.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (90,520.00) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 584,029.00 | -15.15% | 495,553.00 | 0.28% | 496,919.00 |
| 3. Employee Benefits | 3000-3999 | 801,781.00 | -5.72% | 755,932.00 | 1.38% | 766,384.00 |
| 4. Books and Supplies | 4000-4999 | 92,704.00 | 2.70% | 95,207.00 | 2.76% | 97,835.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 373,212.00 | 2.70% | 383,289.00 | 2.76% | 393,867.00 |
| 6. Capital Outlay | 6000-6999 | 17,200.00 | 248.84% | 60,000.00 | -100.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 38,190.00 | 2.70% | 39,221.00 | 2.76% | 40,304.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (2,629.00) | -12.86% | (2,291.00) | 0.35% | (2,299.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 76,498.00 | 5.00% | 80,323.00 | 5.00% | 84,339.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 2,936,817.00 | -2.39% | 2,866,749.00 | -0.35% | 2,856,762.00 |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (55,726.00) | | 74,487.00 | | 164,773.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,568,285.00 | | 2,512,559.00 | | 2,587,046.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,512,559.00 | | 2,587,046.00 | | 2,751,819.00 |
| 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 | 0.00 | | | | |
| d. Assigned | 9780 | 292,192.00 | | 292,192.00 | | 292,192.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 723,320.00 | | 713,701.00 | | 713,813.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,497,047.00 | | 1,581,153.00 | | 1,745,814.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,512,559.00 | | 2,587,046.00 | | 2,751,819.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 723,320.00 | | 713,701.00 | | 713,813.00 |
| c. Unassigned/Unappropriated | 9790 | 1,497,047.00 | | 1,581,153.00 | | 1,745,814.00 |
| (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) | | 2,220,367.00 | | 2,294,854.00 | | 2,459,627.00 |
| 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. | | | | | | |
| B1d and B2d: A different percentage of salary is allocated between restricted and unrestricted as well as a decrease in substitute cost from 25-26 to 26-27. In 26-27, a full time position was removed. | | | | | | |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|-------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 42,489.00 | 0.00% | 42,489.00 | 0.00% | 42,489.00 |
| 3. Other State Revenues | 8300-8599 | 301,784.00 | 0.05% | 301,923.00 | 0.00% | 301,923.00 |
| 4. Other Local Revenues | 8600-8799 | 48,212.00 | 2.08% | 49,217.00 | 2.09% | 50,248.00 |
| 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 | 267,510.00 | 0.00% | 267,510.00 | 0.00% | 267,510.00 |
| 6. Total (Sum lines A1 thru A5c) | | 659,995.00 | 0.17% | 661,139.00 | 0.16% | 662,170.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 16,149.00 | | 13,180.00 |
| b. Step & Column Adjustment | | | | 107.00 | | 181.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (3,076.00) | | (83.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 16,149.00 | -18.39% | 13,180.00 | 0.74% | 13,278.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 156,493.00 | | 179,032.00 |
| b. Step & Column Adjustment | | | | 486.00 | | 442.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 22,053.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 156,493.00 | 14.40% | 179,032.00 | 0.25% | 179,474.00 |
| 3. Employee Benefits | 3000-3999 | 169,605.00 | 4.38% | 177,028.00 | 0.96% | 178,726.00 |
| 4. Books and Supplies | 4000-4999 | 55,712.00 | -21.94% | 43,489.00 | 0.89% | 43,878.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 68,021.00 | 2.70% | 69,858.00 | 2.76% | 71,786.00 |
| 6. Capital Outlay | 6000-6999 | 15,000.00 | 2.70% | 15,405.00 | 2.76% | 15,830.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 196,174.00 | 2.70% | 201,471.00 | 2.76% | 207,031.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,629.00 | -12.86% | 2,291.00 | 0.35% | 2,299.00 |
| 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 (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 679,783.00 | 3.23% | 701,754.00 | 1.50% | 712,302.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (19,788.00) | | (40,615.00) | | (50,132.00) |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 351,496.00 | | 331,708.00 | | 291,093.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 331,708.00 | | 291,093.00 | | 240,961.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 331,708.00 | | 291,093.00 | | 240,961.00 |
| 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) | | 331,708.00 | | 291,093.00 | | 240,961.00 |
| 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. | | | | | | |
| B1d and B2d: A different percentage of salary is allocated between restricted and unrestricted as well as a decrease in substitute cost from 25-26 to 26-27. In 26-27, a full time position was removed. | | | | | | |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|-------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 2,316,707.00 | 2.56% | 2,376,012.00 | 3.37% | 2,456,051.00 |
| 2. Federal Revenues | 8100-8299 | 42,489.00 | 0.00% | 42,489.00 | 0.00% | 42,489.00 |
| 3. Other State Revenues | 8300-8599 | 341,807.00 | 0.29% | 342,786.00 | 0.08% | 343,046.00 |
| 4. Other Local Revenues | 8600-8799 | 840,083.00 | 0.12% | 841,088.00 | 0.12% | 842,119.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 3,541,086.00 | 1.73% | 3,602,375.00 | 2.26% | 3,683,705.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 971,981.00 | | 972,695.00 |
| b. Step & Column Adjustment | | | | 11,448.00 | | 19,415.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (10,734.00) | | 581.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 971,981.00 | 0.07% | 972,695.00 | 2.06% | 992,691.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 740,522.00 | | 674,585.00 |
| b. Step & Column Adjustment | | | | 2,530.00 | | 1,808.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (68,467.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 740,522.00 | -8.90% | 674,585.00 | 0.27% | 676,393.00 |
| 3. Employee Benefits | 3000-3999 | 971,386.00 | -3.96% | 932,960.00 | 1.30% | 945,110.00 |
| 4. Books and Supplies | 4000-4999 | 148,416.00 | -6.55% | 138,696.00 | 2.18% | 141,713.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 441,233.00 | 2.70% | 453,147.00 | 2.76% | 465,653.00 |
| 6. Capital Outlay | 6000-6999 | 32,200.00 | 134.18% | 75,405.00 | -79.01% | 15,830.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 234,364.00 | 2.70% | 240,692.00 | 2.76% | 247,335.00 |
| 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 | 76,498.00 | 5.00% | 80,323.00 | 5.00% | 84,339.00 |
| 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) | | 3,616,600.00 | -1.33% | 3,568,503.00 | 0.02% | 3,569,064.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (75,514.00) | | 33,872.00 | | 114,641.00 |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,919,781.00 | | 2,844,267.00 | | 2,878,139.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,844,267.00 | | 2,878,139.00 | | 2,992,780.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 331,708.00 | | 291,093.00 | | 240,961.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 292,192.00 | | 292,192.00 | | 292,192.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 723,320.00 | | 713,701.00 | | 713,813.00 |
| 2. Unassigned/Unappropriated | 9790 | 1,497,047.00 | | 1,581,153.00 | | 1,745,814.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,844,267.00 | | 2,878,139.00 | | 2,992,780.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 723,320.00 | | 713,701.00 | | 713,813.00 |
| c. Unassigned/Unappropriated | 9790 | 1,497,047.00 | | 1,581,153.00 | | 1,745,814.00 |
| 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) | | 2,220,367.00 | | 2,294,854.00 | | 2,459,627.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 61.39% | | 64.31% | | 68.92% |
| 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? | No | | | | | |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| | | | | | | |
| 2. Special education pass-through funds | | | | | | |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 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) | | | | | | |
| | | 174.80 | | 174.80 | | 174.80 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 3,616,600.00 | | 3,568,503.00 | | 3,569,064.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 3,616,600.00 | | 3,568,503.00 | | 3,569,064.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 5.00% | | 5.00% | | 5.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 180,830.00 | | 178,425.15 | | 178,453.20 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 88,000.00 | | 88,000.00 | | 88,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 180,830.00 | | 178,425.15 | | 178,453.20 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| 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 | 962,891.00 | 301 | 0.00 | 303 | 962,891.00 | 305 | 0.00 | | 307 | 962,891.00 | 309 |
| 2000 - Classified Salaries | 737,400.00 | 311 | 21,910.00 | 313 | 715,490.00 | 315 | 163,279.00 | | 317 | 552,211.00 | 319 |
| 3000 - Employee Benefits | 901,181.00 | 321 | 15,894.00 | 323 | 885,287.00 | 325 | 79,729.00 | | 327 | 805,558.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 153,028.00 | 331 | 0.00 | 333 | 153,028.00 | 335 | 27,802.00 | | 337 | 125,226.00 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 456,374.00 | 341 | 0.00 | 343 | 456,374.00 | 345 | 33,800.00 | | 347 | 422,574.00 | 349 |
| TOTAL | | | | | 3,173,070.00 | 365 | TOTAL | | | 2,868,460.00 | 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 | 710,553.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 358,921.00 | 380 |
| 3. STRS. | 3101 & 3102 | 170,313.00 | 382 |
| 4. PERS. | 3201 & 3202 | 98,433.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 45,066.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 173,228.00 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 565.00 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 32,948.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 57,816.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 1,647,843.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 37,804.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 136,638.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 1,473,401.00 | 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. | | 51.37% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | x | |

| | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------|--------|--------|--------|--------------|--------|
| PART III: DEFICIENCY AMOUNT | | | | | | | |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | | | | | | | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | | <table><tr><td>exempt</td></tr><tr><td>51.37%</td></tr><tr><td>exempt</td></tr><tr><td>2,868,460.00</td></tr><tr><td>exempt</td></tr></table> | exempt | 51.37% | exempt | 2,868,460.00 | exempt |
| exempt | | | | | | | |
| 51.37% | | | | | | | |
| exempt | | | | | | | |
| 2,868,460.00 | | | | | | | |
| exempt | | | | | | | |
| 2. Percentage spent by this district (Part II, Line 15) | | | | | | | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | | | | | | | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | | | | | | | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | | | | | | | |
| PART IV: Explanation for adjustments entered in Part I, Column 4b (required) | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

Budget, July 1
2025-26 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

| 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 | 971,981.00 | 301 | 0.00 | 303 | 971,981.00 | 305 | 0.00 | | 307 | 971,981.00 | 309 |
| 2000 - Classified Salaries | 740,522.00 | 311 | 23,063.00 | 313 | 717,459.00 | 315 | 160,275.00 | | 317 | 557,184.00 | 319 |
| 3000 - Employee Benefits | 971,386.00 | 321 | 17,149.00 | 323 | 954,237.00 | 325 | 83,753.00 | | 327 | 870,484.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 148,416.00 | 331 | 0.00 | 333 | 148,416.00 | 335 | 21,040.00 | | 337 | 127,376.00 | 339 |
| 5000 - Services . . & 7300 - Indirect Costs | 441,233.00 | 341 | 0.00 | 343 | 441,233.00 | 345 | 33,800.00 | | 347 | 407,433.00 | 349 |
| TOTAL | | | | | 3,233,326.00 | 365 | TOTAL | | | 2,934,458.00 | 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 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 380 |
| 3. STRS. | 3101 & 3102 | 382 |
| 4. PERS. | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 78,210.00 |

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | 1,689,440.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | 40,212.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | 132,820.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | 1,516,408.00 | 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. | 51.68% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | x | |

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--|
| PART III: DEFICIENCY AMOUNT | | |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | exempt | |
| 2. Percentage spent by this district (Part II, Line 15) | 51.68% | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | exempt | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 2,934,458.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | exempt | |

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

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

| 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 | 220,782.00 | | 46,982.00 | 267,764.00 |
| 2. State Lottery Revenue | 8560 | 32,892.00 | | 14,831.00 | 47,723.00 |
| 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) | | 253,674.00 | 0.00 | 61,813.00 | 315,487.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | 0.00 | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | 0.00 | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | 0.00 | 0.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 5,189.00 | 5,189.00 |
| 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) | | 0.00 | 0.00 | 5,189.00 | 5,189.00 |
| C. ENDING BALANCE (Must equal Line A7 minus Line B12) | 979Z | 253,674.00 | 0.00 | 56,624.00 | 310,298.00 |
| 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.

| | Funds 01, 09, and 62 | | | 2024-25 Expenditures |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------|-----------------------------------------|----------------------------------|
| Section I - Expenditures | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 3,788,116.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 61,817.00 |
| 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 | 183.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6700, 6910, 6920 | 337,892.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 36,736.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 14,174.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 53,440.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 37,804.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 480,229.00 |
| 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 | 50,761.00 |
| 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) | | | | 3,296,831.00 |
| Section II - Expenditures Per ADA | | | | 2024-25 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | | | 172.35 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 19,128.70 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | Total | | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | | 2,936,500.54 | | 16,807.86 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | | 0.00 | | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | | 2,936,500.54 | | 16,807.86 |
| B. Required effort (Line A.2 times 90%) | | 2,642,850.49 | | 15,127.07 |
| C. Current year expenditures (Line I.E and Line II.B) | | 3,296,831.00 | | 19,128.70 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | | 0.00 | | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | | MOE Met | | |

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

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): | 175 | |
| District's ADA Standard Percentage Level: | 3.0% | |

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|---------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| Third Prior Year (2022-23) | | | | |
| District Regular | 174 | 183 | | |
| Charter School | | | | |
| Total ADA | 174 | 183 | N/A | Met |
| Second Prior Year (2023-24) | | | | |
| District Regular | 183 | 183 | | |
| Charter School | | | | |
| Total ADA | 183 | 183 | 0.3% | Met |
| First Prior Year (2024-25) | | | | |
| District Regular | 179 | 179 | | |
| Charter School | | 0 | | |
| Total ADA | 179 | 179 | 0.2% | Met |
| Budget Year (2025-26) | | | | |
| District Regular | 176 | | | |
| Charter School | 0 | | | |
| Total ADA | 176 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CALPADS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|------------|------------------------------|------------------------------------------------------------------------------|----------------|
| Third Prior Year (2022-23) | | | | |
| District Regular | 190 | 192 | | |
| Charter School | | | | |
| Total Enrollment | 190 | 192 | N/A | Met |
| Second Prior Year (2023-24) | | | | |
| District Regular | 183 | 182 | | |
| Charter School | | | | |
| Total Enrollment | 183 | 182 | 0.5% | Met |
| First Prior Year (2024-25) | | | | |
| District Regular | 188 | 179 | | |
| Charter School | | | | |
| Total Enrollment | 188 | 179 | 4.8% | Not Met |
| Budget Year (2025-26) | | | | |
| District Regular | 184 | | | |
| Charter School | | | | |
| Total Enrollment | 184 | | | |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district had a decrease in enrollment due to several families moving out of the area.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CALPADS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|-----------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|
| Third Prior Year (2022-23) | | | |
| District Regular | 183 | 192 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 183 | 192 | 95.1% |
| Second Prior Year (2023-24) | | | |
| District Regular | 174 | 182 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 174 | 182 | 95.4% |
| First Prior Year (2024-25) | | | |
| District Regular | 171 | 179 | |
| Charter School | | | |
| Total ADA/Enrollment | 171 | 179 | 95.3% |
| Historical Average Ratio: | | | 95.3% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.8% |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|-------------------------------------------------------|-------------------------------------------------------|----------------------------|------------|
| Budget Year (2025-26) | | | | |
| District Regular | 175 | 184 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 175 | 184 | 95.0% | Met |
| 1st Subsequent Year (2026-27) | | | | |
| District Regular | 175 | 184 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 175 | 184 | 95.1% | Met |
| 2nd Subsequent Year (2027-28) | | | | |
| District Regular | 175 | 184 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 175 | 184 | 95.1% | Met |

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

| | Prior Year (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|------------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 180.39 | 177.62 | 176.50 | 176.50 |
| b. Prior Year ADA (Funded) | | 180.39 | 177.62 | 176.50 |
| c. Difference (Step 1a minus Step 1b) | | (2.77) | (1.12) | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | (1.54%) | (.63%) | 0.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 2,302,930.00 | 2,316,707.00 | 2,376,012.00 |
| b1. COLA percentage | | 1.07% | 2.30% | 3.02% |
| b2. COLA amount (proxy for purposes of this criterion) | | 24,641.35 | 53,284.26 | 71,755.56 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 1.07% | 2.30% | 3.02% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | | |
| | | (.47%) | 1.67% | 3.02% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | -1.47% to 0.53% | 0.67% to 2.67% | 2.02% to 4.02% |

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

| | Prior Year (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 652,844.00 | 652,844.00 | 652,844.00 | 652,844.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| Basic Aid Standard (percent change from previous year, plus/minus 1%): | | N/A | N/A | N/A |

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|----------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard (COLA Step 2c, plus/minus 1%): | N/A | N/A | N/A |

4B. Calculating the District's Projected Change in LCFF Revenue

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

| | Prior Year (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|-------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 2,913,809.00 | 2,928,190.00 | 2,987,732.00 | 3,067,771.00 |
| District's Projected Change in LCFF Revenue: | | .49% | 2.03% | 2.68% |
| LCFF Revenue Standard | | -1.47% to 0.53% | 0.67% to 2.67% | 2.02% to 4.02% |
| Status: | | Met | Met | Met |

4C. Comparison of District 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)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------------------|
| | Salaries and Benefits | Total Expenditures | |
| | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) | |
| Third Prior Year (2022-23) | 1,899,255.84 | 2,402,265.50 | 79.1% |
| Second Prior Year (2023-24) | 1,951,108.88 | 2,498,672.32 | 78.1% |
| First Prior Year (2024-25) | 2,156,787.00 | 2,813,518.00 | 76.7% |
| Historical Average Ratio: | | | 77.9% |
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | | | |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | | | |
| Budget Year (2025-26) | | 5.0% | 5.0% |
| 1st Subsequent Year (2026-27) | | 5.0% | 5.0% |
| 2nd Subsequent Year (2027-28) | | 5.0% | 5.0% |
| 72.9% to 82.9% | | 72.9% to 82.9% | 72.9% to 82.9% |

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) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------|
| | Salaries and Benefits | Total Expenditures | | |
| | (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2025-26) | 2,341,642.00 | 2,860,319.00 | 81.9% | Met |
| 1st Subsequent Year (2026-27) | 2,211,000.00 | 2,786,426.00 | 79.3% | Met |
| 2nd Subsequent Year (2027-28) | 2,242,716.00 | 2,772,423.00 | 80.9% | 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 (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|--------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | (.47%) | 1.67% | 3.02% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -10.47% to 9.53% | -8.33% to 11.67% | -6.98% to 13.02% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -5.47% to 4.53% | -3.33% to 6.67% | -1.98% to 8.02% |

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|-------------------------------------------------------------------------|-----------|--------------------------------------|----------------------------------------|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2024-25) | 87,490.00 | | |
| Budget Year (2025-26) | 42,489.00 | (51.44%) | Yes |
| 1st Subsequent Year (2026-27) | 42,489.00 | 0.00% | No |
| 2nd Subsequent Year (2027-28) | 42,489.00 | 0.00% | No |

Explanation:
(required if Yes)

The district received a one-time Summer ESSER grant in 2024-25; therefore, removing the budget in 2025-26.

| | | | |
|-----------------------------------------------------------------------------|------------|----------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2024-25) | 408,333.00 | | |
| Budget Year (2025-26) | 341,807.00 | (16.29%) | Yes |
| 1st Subsequent Year (2026-27) | 342,786.00 | .29% | No |
| 2nd Subsequent Year (2027-28) | 343,046.00 | .08% | No |

Explanation:
(required if Yes)

The district is removing one-time funds received in 2024-25 such as the Cal SHAPE Ventilation grant, and Universal Prekindergarten Planning & Implementation Grant.

| | | | |
|-----------------------------------------------------------------------------|------------|---------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2024-25) | 850,935.00 | | |
| Budget Year (2025-26) | 840,083.00 | (1.28%) | No |
| 1st Subsequent Year (2026-27) | 841,088.00 | .12% | No |
| 2nd Subsequent Year (2027-28) | 842,119.00 | .12% | No |

Explanation:
(required if Yes)

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

| | | | |
|-------------------------------|------------|---------|-----|
| First Prior Year (2024-25) | 153,028.00 | | |
| Budget Year (2025-26) | 148,416.00 | (3.01%) | No |
| 1st Subsequent Year (2026-27) | 138,696.00 | (6.55%) | Yes |
| 2nd Subsequent Year (2027-28) | 141,713.00 | 2.18% | No |

Explanation:
(required if Yes)

One-time expenditures from 2025-26 were removed in 2026-27

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

| | | | |
|-------------------------------|------------|---------|----|
| First Prior Year (2024-25) | 456,374.00 | | |
| Budget Year (2025-26) | 441,233.00 | (3.32%) | No |
| 1st Subsequent Year (2026-27) | 453,147.00 | 2.70% | No |
| 2nd Subsequent Year (2027-28) | 465,653.00 | 2.76% | No |

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

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

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

| | | | |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2024-25) | 1,346,758.00 | | |
| Budget Year (2025-26) | 1,224,379.00 | (9.09%) | Met |
| 1st Subsequent Year (2026-27) | 1,226,363.00 | .16% | Met |
| 2nd Subsequent Year (2027-28) | 1,227,654.00 | .11% | Met |

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

| | | | |
|-------------------------------|------------|---------|-----|
| First Prior Year (2024-25) | 609,402.00 | | |
| Budget Year (2025-26) | 589,649.00 | (3.24%) | Met |
| 1st Subsequent Year (2026-27) | 591,843.00 | .37% | Met |
| 2nd Subsequent Year (2027-28) | 607,366.00 | 2.62% | 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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

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?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

3,541,265.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

3,541,265.00

106,237.95

16,000.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- ☒ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- ☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2022-23) | Second Prior Year (2023-24) | First Prior Year (2024-25) |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 595,763.16 | 627,667.24 | 757,623.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 1,029,215.31 | 1,590,438.16 | 1,499,627.30 |
| 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) | 1,624,978.47 | 2,218,105.40 | 2,257,250.30 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 2,978,815.80 | 3,138,336.22 | 3,788,116.00 |
| 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) | 2,978,815.80 | 3,138,336.22 | 3,788,116.00 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 54.6% | 70.7% | 59.6% |

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

| | | |
|--------------|--------------|--------------|
| 18.2% | 23.6% | 19.9% |
|--------------|--------------|--------------|

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------|
| Third Prior Year (2022-23) | 359,990.26 | 2,508,869.37 | N/A | Met |
| Second Prior Year (2023-24) | 669,239.39 | 2,505,965.19 | N/A | Met |
| First Prior Year (2024-25) | 65,772.00 | 2,866,958.00 | N/A | Met |
| Budget Year (2025-26) (Information only) | (55,726.00) | 2,936,817.00 | | |

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)

9. CRITERION: Fund and Cash Balances

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

| Percentage Level ¹ | District ADA |
|-------------------------------|-------------------|
| 1.7% | 0 to 300 |
| 1.3% | 301 to 1,000 |
| 1.0% | 1,001 to 30,000 |
| 0.7% | 30,001 to 250,000 |
| 0.3% | 250,001 and over |

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level | Status |
|------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------|--------|
| | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | |
| Third Prior Year (2022-23) | 1,116,822.00 | 1,528,691.67 | N/A | Met |
| Second Prior Year (2023-24) | 1,668,293.00 | 1,841,998.83 | N/A | Met |
| First Prior Year (2024-25) | 2,301,532.00 | 2,502,513.00 | N/A | Met |
| Budget Year (2025-26) (Information only) | 2,568,285.00 | | | |

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

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

9B-1: Determining if the District's Ending Cash Balance is Positive

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | | Status |
|------------------------|-------------------------------------------------------------------------|--|--------|
| | | | |
| Current Year (2025-26) | 2,432,490.00 | | Met |

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

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

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

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

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

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 175 | 175 | 175 |
| District's Reserve Standard Percentage Level: | 5% | 5% | 5% |

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?

No

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

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

| Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|--------------------------|----------------------------------|----------------------------------|
| 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|-----------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 3,616,600.00 | 3,568,503.00 | 3,569,064.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 3,616,600.00 | 3,568,503.00 | 3,569,064.00 |

| | | | | |
|----|--------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
| 4. | Reserve Standard Percentage Level | 5% | 5% | 5% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 180,830.00 | 178,425.15 | 178,453.20 |
| 6. | Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0) | 88,000.00 | 88,000.00 | 88,000.00 |
| 7. | District's Reserve Standard (Greater of Line B5 or Line B6) | 180,830.00 | 178,425.15 | 178,453.20 |

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

| | | | | |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 723,320.00 | 713,701.00 | 713,813.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 1,497,047.00 | 1,581,153.00 | 1,745,814.00 |
| 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) | 2,220,367.00 | 2,294,854.00 | 2,459,627.00 |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 61.39% | 64.31% | 68.92% |
| District's Reserve Standard (Section 10B, Line 7): | | 180,830.00 | 178,425.15 | 178,453.20 |
| 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)?

No

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

S5. Contributions

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

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

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|-------------------------------------------------------------------------------------------------|--------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2024-25) | (216,157.00) | | | |
| Budget Year (2025-26) | (267,510.00) | 51,353.00 | 23.8% | Not Met |
| 1st Subsequent Year (2026-27) | (267,510.00) | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2027-28) | (267,510.00) | 0.00 | 0.0% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2024-25) | 0.00 | | | |
| Budget Year (2025-26) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2027-28) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2024-25) | 53,440.00 | | | |
| Budget Year (2025-26) | 76,498.00 | 23,058.00 | 43.1% | Not Met |
| 1st Subsequent Year (2026-27) | 80,323.00 | 3,825.00 | 5.0% | Met |
| 2nd Subsequent Year (2027-28) | 84,339.00 | 4,016.00 | 5.0% | 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 is expecting an increase in Special Education excess cost.

Marcum-Illinois Union Elementary
Sutter County

2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

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

Explanation:

(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The contribution from the General Fund to the Cafeteria Fund and Child Development Fund has increased due to higher cost while the revenue remains fairly constant.

- 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 | SACS Fund and Object Codes Used For: | | Principal Balance |
|-------------------------------|---------------|--------------------------------------|-----------------------------|--------------------|
| | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2025 |
| Leases | 8 | Fund 01, 8011 | 01-0000-0-7438/7439 | 238,796 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| | | | | |
|--------|--|--|--|---------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 238,796 |

| Type of Commitment (continued) | Prior Year (2024-25) Annual Payment (P & I) | Budget Year (2025-26) Annual Payment (P & I) | 1st Subsequent Year (2026-27) Annual Payment (P & I) | 2nd Subsequent Year (2027-28) Annual Payment (P & I) |
|---------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------|
| | | | | |
| | | | | |
| Leases | 36,736 | 38,189 | 36,720 | 38,188 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 36,736 | 38,189 | 36,720 | 38,188 |
| Has total annual payment increased over prior year (2024-25)? | | Yes | No | Yes |

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The district entered into a lease agreement in March of 2020 for the purpose of the purchase and installation of a ground mounted solar system. The district is using general funds.

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)

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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:

- 3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

- 4 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

0.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

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

- 5 OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

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

d. Number of retirees receiving OPEB benefits

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

| | | |
|--|--|--|
| | | |
| | | |

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|------------------------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 10 | 10 | 10 | 10 |

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Jun 09, 2025

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

| |
|--|
| |
|--|

Negotiations Not Settled

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

| |
|--|
| |
|--|

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

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

| | | |
|---------|---------|---------|
| Yes | Yes | Yes |
| 116,749 | 116,749 | 116,749 |
| 93.3% | 93.3% | 93.3% |
| 13.0% | 0.0% | 0.0% |

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

| | | |
|----|--|--|
| No | | |
| | | |

Increase in Health & Welfare cap from \$13,800 to \$15,600 annually.

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

Certificated (Non-management) Step and Column Adjustments

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

| | | |
|-------|-------|-------|
| Yes | Yes | Yes |
| 7,942 | 7,220 | 7,355 |
| 1.2% | 1.1% | 1.1% |

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

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

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

| | | |
|----|----|----|
| No | No | No |
| 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 District's Labor Agreements - Classified (Non-management) Employees

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

| | Prior Year (2nd Interim) (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified(non - management) FTE positions | 17 | 17 | 16 | 16 |

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

Jun 09, 2025

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

No

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

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

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

7. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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

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

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

| | | |
|---------|---------|---------|
| Yes | Yes | Yes |
| 158,208 | 158,208 | 158,208 |
| 98.0% | 98.0% | 98.0% |
| 13.0% | 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:

| | | |
|----|--|--|
| No | | |
|----|--|--|

Increase in Health & Welfare cap from \$13,800 to \$15,600 annually.

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

Classified (Non-management) Step and Column Adjustments

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

| | | |
|-------|-------|-------|
| Yes | Yes | Yes |
| 2,595 | 2,530 | 1,808 |
| .4% | .4% | .3% |

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

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

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

| | | |
|----|----|----|
| No | No | No |
| 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) (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 2 | 2 | 2 | 2 |

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:

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")

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Negotiations Not Settled

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

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

| | | |
|--|--|--|
| | | |
|--|--|--|

4. Amount included for any tentative salary schedule increases

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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 09, 2025

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

| | | |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| A1. | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. | Is the system of personnel position control independent from the payroll system? | No |
| A3. | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No |
| A4. | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| A5. | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| A7. | Is the district's financial system independent of the county office system? | No |
| A8. | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | 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

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-------------------------------------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 53,440.00 | | |
| 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 | | | | | 15,786.00 | 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 | | | | | 37,654.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

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

149
51 71407 0000000
Form SIAA
G8BTRCF259(2025-26)

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

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

150
51 71407 0000000
Form SIAA
G8BTRCF259(2025-26)

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

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 53,440.00 | 53,440.00 | 0.00 | 0.00 |

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

| 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 | 76,498.00 | | |
| 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 | | | | | 22,387.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 54,111.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900- 8929 | Interfund Transfers Out 7600- 7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--------------------------------------------------------|--------------------------------------------------------|-----------------------|----------------------------------------------------------|-----------------------|--------------------------------------------|---------------------------------------------|---------------------------------------|-------------------------------------|
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |

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

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900- 8929 | Interfund Transfers Out 7600- 7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|------------------------------------------|-----------------------------------------------------|-----------------------|-------------------------------------------------------|-----------------------|--------------------------------------------|---------------------------------------------|---------------------------------------|-------------------------------------|
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 76,498.00 | 76,498.00 | | |

Budget, July 1
2024-25 Estimated Actuals
Schedule of Long-Term Liabilities

| 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 | 262,990.70 | 22,457.30 | 285,448.00 | | 22,086.00 | 263,362.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 30,134.00 | | 30,134.00 | | 7,471.00 | 22,663.00 | |
| Net Pension Liability | 2,409,916.00 | | 2,409,916.00 | | 14,778.00 | 2,395,138.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 2,703,040.70 | 22,457.30 | 2,725,498.00 | 0.00 | 44,335.00 | 2,681,163.00 | 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 |

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Budget, July 1
Budget 2025-26**Technical Review Checks**

Phase - All

Display - All Technical Checks

Marcum-Illinois Union Elementary**Sutter County**

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

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

| FUND | RESOURCE | Pass-through Revenues | Transfers of Pass-through Revenues | Difference |
|------|----------|-----------------------|------------------------------------|---------------|
| 01 | 6546 | \$0.00 | \$14,174.00 | (\$14,174.00) |

Explanation: Mental Health State revenue received is transferred to the County and is being used for the district mental health excess costs within the SELPA.

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

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| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) | <u>Passed</u> |
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | <u>Passed</u> |
| CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. | <u>Passed</u> |
| CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. | <u>Passed</u> |
| CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. | <u>Passed</u> |
| FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. | <u>Passed</u> |
| MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |
| WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. | <u>Passed</u> |

SACS Web System - SACS V12

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51-71407-0000000

Budget, July 1
Estimated Actuals 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Marcum-Illinois Union Elementary**Sutter County**

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). | <u>Passed</u> |
| CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. | <u>Passed</u> |
| CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. | <u>Passed</u> |
| CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. | <u>Passed</u> |
| PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). | <u>Passed</u> |
| PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. | <u>Passed</u> |
| SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. | <u>Passed</u> |
| <u>GENERAL LEDGER CHECKS</u> | |
| AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. | <u>Passed</u> |
| CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. | <u>Passed</u> |
| CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. | <u>Passed</u> |
| CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. | <u>Passed</u> |
| DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). | <u>Passed</u> |
| EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. | <u>Passed</u> |
| EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). | <u>Passed</u> |
| EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). | <u>Passed</u> |
| EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. | <u>Passed</u> |
| INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. | <u>Passed</u> |

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

| FUND | RESOURCE | Pass-through Revenues | Transfers of Pass-through Revenues | Difference |
|------|----------|-----------------------|------------------------------------|---------------|
| 01 | 6546 | \$0.00 | \$14,174.00 | (\$14,174.00) |

Explanation: Mental Health State revenue received is transferred to the County and is being used for the district mental health excess costs within the SELPA.

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

2025-26 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: **Marcum-Illinois Union School District**

CDS #:

71407

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

| | | 2025-26 |
|-----------------------------------------------------------------------|----|--------------|
| Total General Fund Expenditures & Other Uses | | \$ 3,616,600 |
| Minimum Reserve requirement | 5% | \$ 180,830 |
| General Fund Combined Ending Fund Balance | | \$ 2,844,267 |
| Special Reserve Fund Ending Fund Balance | | \$ - |
| Components of ending balance (General Fund and Special Reserve Fund): | | |
| Nonspendable (revolving, prepaid, etc.) | | \$ - |
| Restricted | | \$ 331,708 |
| Committed | | \$ - |
| Assigned | | \$ 292,192 |
| Reserve for economic uncertainties | | \$ 723,320 |
| Unassigned and Unappropriated | | \$ 1,497,047 |
| Subtotal Assigned, Unassigned & Unappropriated | | \$ 1,789,239 |
| Total Components of ending balance | | \$ 2,844,267 |
| | | TRUE |
| Assigned, REU & Unassigned balances above the minimum reserve | | \$ 2,331,729 |

Statement of Reasons

The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

The district has assigned \$292,192 for one year worth of charter oversight, and an additional 15% (\$542,490) above the reserve required for economic uncertainties. The district has also a balance in their unassigned and unappropriated component of \$1,497,047 that could be used for any unexpected expenditures.

LCFF Budget Overview for Parents

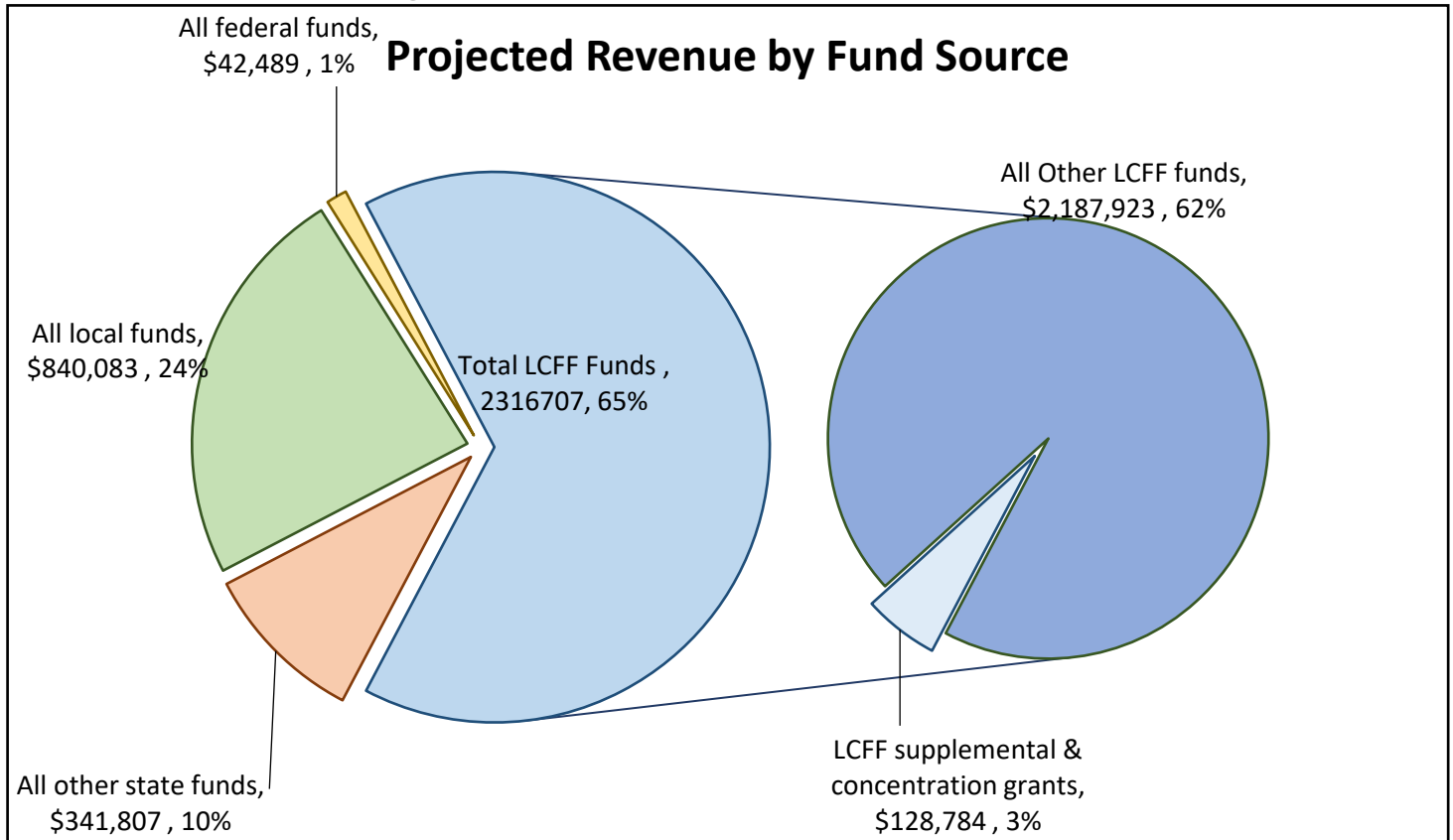
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Local Educational Agency (LEA) Name: Marcum-Illinois Union Elementary School District
CDS Code: 51714076053292
School Year: 2025/26
LEA contact information: Maggie Irby; (530) 656-2407; maggiei@sutter.k12.ca.us

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

Budget Overview for the 2025/26 School Year

Projected Revenue by Fund Source



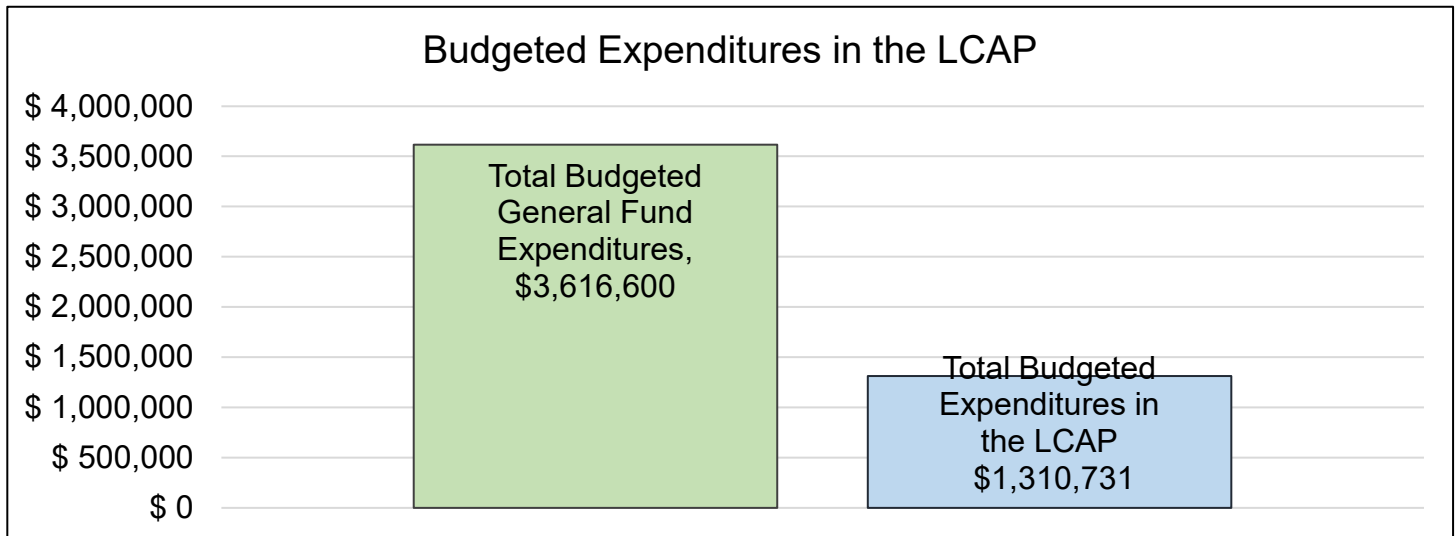
This chart shows the total general purpose revenue Marcum-Illinois Union Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Marcum-Illinois Union Elementary School District is \$3,541,086.00, of which \$2,316,707.00 is Local Control Funding Formula (LCFF), \$341,807.00 is other state funds, \$840,083.00 is local funds, and \$42,489.00 is federal funds. Of the \$2,316,707.00 in LCFF Funds, \$128,784.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Marcum-Illinois Union Elementary School District plans to spend for 2025/26. It shows how much of the total is tied to planned actions and services in the LCAP.

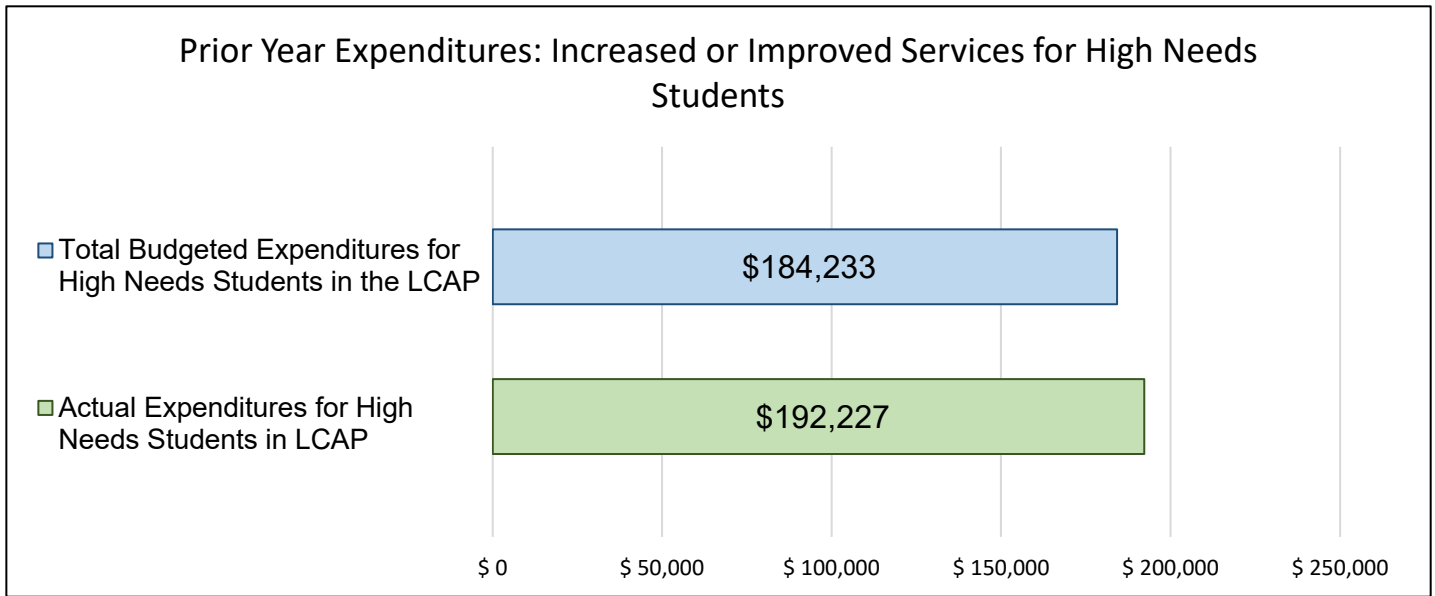
The text description of the above chart is as follows: Marcum-Illinois Union Elementary School District plans to spend \$3,616,600.00 for the 2025/26 school year. Of that amount, \$1,310,731.00 is tied to actions/services in the LCAP and \$2,305,869.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

General Fund expenditures not in the LCAP are general operating costs such as salaries, special education, transportation, maintenance and operations, preschool, instructional supplies, administration, technology, and cafeteria.

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

In 2025/26, Marcum-Illinois Union Elementary School District is projecting it will receive \$128,784.00 based on the enrollment of foster youth, English learner, and low-income students. Marcum-Illinois Union Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Marcum-Illinois Union Elementary School District plans to spend \$210,108.00 towards meeting this requirement, as described in the LCAP.

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



This chart compares what Marcum-Illinois Union Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Marcum-Illinois Union Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024/25, Marcum-Illinois Union Elementary School District's LCAP budgeted \$184,233.00 for planned actions to increase or improve services for high needs students. Marcum-Illinois Union Elementary School District actually spent \$192,227.00 for actions to increase or improve services for high needs students in 2024/25.

Local Control and Accountability Plan

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

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone |
|--------------------------------------------------|---------------------------------------|----------------------------------------------------------------------------------------|
| Marcum-Illinois Union Elementary School District | Maggie Irby, Superintendent/Principal | Maggiei@sutter.k12.ca.us 530-656-2407 |

Plan Summary 2025/26

General Information

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

The Marcum-Illinois Union Elementary School District (MIUESD), established in 1926, serves approximately 180 students in Transitional Kindergarten through eighth grades, as well as 3 and 4-year olds in our state preschool. The mission of Marcum-Illinois School, to improve the basic skills of all children attending this school, and to create a school climate conducive to learning by encouraging good citizenship, good attendance, and high academic standards, is supported by all educational partners. It is our intent to provide an environment that fosters in children the ability to recognize and accept responsibility so that they may participate productively in a democratic society.

Most of our students, 55.87%, come to us on inter-district transfers because of our core values, academic success, and connection to the community. Among our student population, 29.61% are on the free and reduced lunch program, 5.59% are English learners (EL), and 11.73% are Students with Disabilities (SWD). We believe that all children can learn and have allocated financial and personnel resources to support students. The Superintendent, under direction from the Board of Trustees, is committed to keeping class sizes small and providing the instructional materials and support needed to assure the success of all students.

In addition to our state preschool, MIUESD supports after-school Gifted and Talented programs, sports, tutoring, and an after-school program (ASES) called "The Den" that provides at no cost to parents, literacy, enrichment, and recreational support for students daily from 3:00 to 6:00 p.m. The district authorizes one charter school (South Sutter Charter) that is required to create their own LCAP.

Marcum-Illinois Elementary School is a Title I Schoolwide Program (SWP) and because we are a single school district, we can use our LCAP as our School Plan for Student Achievement (SPSA).

Reflections: Annual Performance

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

Student Achievement:
2024 California School Dashboard (Dashboard)
English Language Arts (ELA)

- All: 10.5 points above standard, maintained 2.5 points
- Socio-economically Disadvantaged (SED): 44.8 points below standard, declined 4.3 points

Math

- All: 3.1 points below standard, increased 10.2 points
- SED: 40.6 points below standard, increased 18.4 points

Science

- All: 8.6 points below standard, declined 2.4 points

Winter 2025 Local Assessment – Northwest Evaluation Association (NWEA) Measure of Academic Progress (MAP)

Percentage scoring in the 61st percentile or higher

Reading

- All: 42% winter 2025; 48% winter 2024
- SED: 22% winter 2025; 29.7% winter 2024

Math

- All: 46% winter 2025; 32.7% winter 2024
- SED: 28% winter 2025; 21% winter 2024

According to the 2024 Dashboard in ELA, the All student group improved from 8 points above the standard in 2023 to 10.5 points above the standard in 2024, while the SED student group declined by 4.3 points. There is a gap of 55.3 points (48.5 in 2023) between our All and SED student groups. In Math, both the All and SED student groups showed progress and are closer to meeting the standard. The All student group advanced from the Medium (Yellow) to the High (Green) performance level, and the SED student group moved from the Low (Orange) performance level to the Medium (Yellow). The gap is decreasing in Math and now there is a 37.5 point gap (45.6 in 2023) between our All and SED student groups.

Results on the 2024 CAASPP were mainly positive with more students in all student groups scoring Standard Met/Exceeded in ELA shown as (2024, 2023) - All: 59.65%, 57.38%; White: 65.15%, 59.74%; Hispanic 52.78%, 48.48%; SED: 50.95%, 36.59%. Our White group improved 2.37% in Math and our SED student group improved 16.56% but the All student group declined 1.25% and our Hispanic student group declined 11.87%. All student groups increased the number of students scoring Standard Met/Exceeded in Science. All: +11.40%; White: +9.73%; Hispanic: +32.57%; SED +24.10%. The gap in the percentage of students scoring Standard Met/Exceeded in ELA and Math has decreased. In ELA in 2023 the difference in the percentage of students meeting the standard in the All student group compared to the SED student group was 20.79% but in 2024 it is 8.7% and in Math in 2023 the gap was 23.99% but in 2024 it is 6.18%.

Comparing winter 2024 to winter 2025, MAP testing showed mixed results with fewer students in both student groups scoring at or above the 61st percentile in ELA (All: -6%; SED: -7.7%) but increasing in Math (All: +13.3%; SED: +7%). There remains a performance gap in Reading/ELA and Math between All students and SED students.

In the 2024/25 school year, our LCAP actions supported our successes and sustained progress. Our highly skilled teachers and eight instructional aides directly supported students for intervention/tutoring. We used Monday early release days for regular data review; identification of underperforming students; setting up intervention groups; and planning effective intervention. One hundred percent of

students in the Unduplicated student group and Students with Exceptional Needs scoring Standard Not met on local assessments received tutoring or tiered intervention. (Actions 1.1 & 1.2) Despite progress, there are still achievement gaps in ELA and Math between our All student group and SED student group, though these gaps are narrowing as noted above. The 2025/26 LCAP will include changes to improve academic performance and reduce these disparities. After reviewing available data, we determined that a focus on teaching writing is necessary. We also want to continue to make progress in math. Therefore, for the 2025/26 school year, our professional development will concentrate on enhancing instruction in writing and delivering effective math instruction and intervention. (Action 1.1) Additionally, we plan to leverage our data management system to collect assessment results for our SED student group as part of our efforts to support academic achievement. During our monthly data review meetings, we will assess test results for all underperforming students, with particular attention to our SED student group, to ensure they receive the targeted interventions they require. Teachers will continue to work with small groups on targeted skills and mastery of essential standards, while instructional aides will provide support for targeted interventions and progress monitoring. (Actions 1.2 and 1.3)

Engagement and School Climate:

2024 California School Dashboard (Dashboard)

Chronic Absenteeism

- All: 7%, declined 3%
- SED: 8.6%, declined 10.3%

Suspension

- All: 2.6%, declined 1.3%
- SED: 5.5%, declined 3.7%

2025 Surveys

Parents

- There is two-way communication between home and school: 100% in 2025; 88.9% in 2024
- My child's school is a friendly, welcoming environment for students, parents, and families: 100% in 2025; 98.2% in 2024

Students

- There is at least one adult on campus that I feel comfortable talking to if I have something bothering me or need help: 90.2%; 85% in 2024
- There are activities at school that I enjoy participating in: 93.2%; 93.8% in 2024
- Students bullying other students is a problem at my school: Never 50.5%; Never 34.5% in 2024

The actions in place in Goal 2 in the 2024/25 LCAP around engagement and school climate have been effective in decreasing chronic absenteeism and suspensions; supporting student's social-emotional needs; and maintaining our welcoming school environment. Parents praise the open communication, caring atmosphere, and balance between academics and engaging activities and events that focus on community and family. The percentage of parents who say there is good two-way communication between home and school increased 11.1% from 88.9% to 100% (Metric 11). Parent engagement is important at Marcum, and we have seen positive outcomes so we will maintain our Parent Engagement and Communication action. Teachers will continue to send at least one postcard for positive reinforcement

to each child during the year and we will use social media to engage families by posting videos, pictures, and live streams of school events for families who are unable to attend in person. (Action 2.1)

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Our 2024 Dashboard Suspension Rate declined 1.3% for our All student group moving them from the Very High (Red) performance level to the Low (Green) and declined 3.7% for our SED student group moving them from the Very High (Red) performance level to the Medium (Yellow). Our April 2025 local suspension rates were lower than the 2024 Dashboard at 0.56% for our All student group and 1.82% for our SED student group. We are pleased to see that the steps we have taken to improve student behavior are beginning to work so we will maintain Action 2.2 Student Behavior. Students who are engaged and connected to the school community have fewer discipline issues. At Marcum we have Houses that connect students across grade levels and give everyone a sense of belonging, and we regularly offer whole school events designed to bring students together as teams with a little friendly competition. Additional activities to improve student behavior include referrals to the school counselor as needed; a review of the behavior matrix with staff and students at the beginning the school year and periodically throughout the year; and Positive Behavior Intervention System (PBIS) incentives. (Action 2.2)

According to the 2024 Dashboard, our Chronic Absenteeism Rate declined from 10% to 7% and is only 2% higher than our Target for Year 3 Outcome of 5%. Our April 2025 local Attendance Rate increased 1.84% from 92.38% in 2024 to 94.22% and our local Chronic Absenteeism rate is 5.03% for all students and 7.27% for our SED student group. Attendance is improving and we would like it to improve even more, so we will maintain our attendance action to the 2025/26 LCAP. We will continue the “Miss a Day, Miss a Lot” attendance campaign with random prizes and offer Saturday School attendance make-up days. (Action 2.3)

Learning Recovery and Emergency Block Grant (LREBG)

The Marcum-Illinois Union Elementary School District (MIUESD) has unexpended LREBG funds for the 2025/26 school year. LREBG funded actions may be found in Goal 1 Actions 1.1 Certificated Staff/PD and 1.2 Support Academic Achievement. High-quality professional development for teachers improves student performance, particularly for the SED student group. An article, “Teaching Teachers: PD to Improve Student Achievement” in Learning for Justice states, that *professional development leads to better instruction and improved student learning when it connects to the curriculum materials that teachers use, the district and state academic standards that guide their work, and the assessment and accountability measures that evaluate their success*. In Action 1.1 we will review the ELA Framework and standards as they relate to effective communication as we engage in professional learning directed at improving instruction in writing. In Action 1.2 research supported vocabulary and writing curriculum designed to accelerate student achievement in ELA will be purchased and supported by professional development in Action 1.1. A 2024 article in Strong Mind reminds us that *research demonstrates how having a research-based curriculum improves student outcomes, is better tailored to childhood and adolescent development, and is more adaptable to diverse learning requirements*.

The MIUESD needs assessment substantiated findings from the 2024 Dashboard related to ELA for our SED student group. A review of 2024 state and 2024/25 local data indicates in ELA, the All student group improved on the Dashboard from 8 points above the standard in 2023 to 10.5 points above the standard in 2024, while the SED student group declined by 4.3 points. Our All student group remains in the High (Green) performance level while our SED student group remains in the Low (Orange) performance level and the gap continues to increase. There is a gap of 55.3 points (48.5 in 2023) between our All and SED student groups. On our winter MAP testing 42% of all students scored at or above the 61st percentile on the NWEA MAP winter ELA assessment compared to 22% of our SED student group.

These actions align to allowable uses of funds in the area of student achievement in ELA as they will accelerate progress to close learning gaps. The MIUESD needs assessment did not identify significant needs in the areas of Math and Chronic Absenteeism.

Reflections: Technical Assistance

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

N/A

Comprehensive Support and Improvement

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

Schools Identified

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

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

N/A

Engaging Educational Partners

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

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

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

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

Marcum-Illinois actively sought the involvement and input of all educational partners as part of the development process for the 2025/26 LCAP and considered their input before finalizing the LCAP.

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| Educational Partner(s) | Process for Engagement |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Certificated & Classified Staff (No Bargaining Unit) | Staff completed a survey in May 2025. Survey data was used for metrics to drive goals and actions for the 2025/26 LCAP. All school staff had the opportunity to review data and to provide input toward the 2025/26 LCAP goals and actions during spring 2025. |
| Principals & Administrators | The Vice-Principal worked with the Superintendent/Principal throughout the LCAP process and participated in meetings to discuss the LCAP with educational partners including PAC and SSC. |
| Parents | The Mid-Year Update and a review of the MIUESD Dashboard was shared with parents during a Popcorn with the Principals meeting on March 10, 2025. Parent surveys were sent out in February 2025 and used to obtain data for metrics to drive goals and actions for the 2025/26 LCAP. In March 2025, parents were invited to attend our SSC meeting to review survey data, successes, needs, and discuss goals and actions for the 2025/26 school year. Meetings and the availability of surveys were publicized through email messages and social media. |
| Students | Students in grades 3rd-8th were surveyed in February 2025 via Google forms for their input on conditions of learning, engagement, and academics. Results were used for the metrics to drive goals and actions for the 2025/26 LCAP. Our Student Council leaders served as our Student Advisory Committee and were consulted on the draft LCAP in May 2025. |
| Parent Advisory Committee (PAC) School Site Council (SSC) | Throughout the 2024/25 school year progress toward goals and actions was shared with the PAC. The Mid-Year Update was shared with the group at a meeting on March 24, 2025. At this meeting the SSC reviewed survey data, successes, needs, and discussed goals and actions for the 2025/26 school year. In May 2025, we consulted with our PAC on the draft LCAP prior to adoption by the board. |
| ELAC/DELAC | N/A, fewer than 21 English learners |
| SELPA | Meeting in April 2025 |
| Board of Trustees | Throughout the year the board received updates on progress of goals and actions, data outcomes, and survey results |

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

After another year of early dismissal Monday, teachers and administrators continue to see the benefit of having dedicated time and additional professional development (PD) focused on using all available data to plan and deliver effective intervention. This early release PD time is part of our Certificated Staff/Professional Development action that will also include instructional coaching and PD in writing instruction and math instruction and intervention. Goal 1, Action 1.1 Certificated Staff/PD

Educational partners value the intervention we provide and see that as a continuing need. One hundred percent of parents who responded to the 2025 survey say their child receives the academic support needed to meet his/her individual needs. We will maintain our action¹⁷⁴ to provide targeted intervention and progress monitoring Goal 1, Actions 1.2 Support Academic Achievement and 1.3 Technology to Support Academic Achievement

Communication between home and school is still very good and many parents commented on the excellent communication so we will maintain our Parent Engagement and Communication action. Teachers will continue to send at least one postcard for positive reinforcement to each child during the year and we will continue to use social media to engage families by posting videos, pictures, and live streams of school events for families who are unable to attend in person. Goal 2, Action 2.1

Goals and Actions

Goal

| Goal # | Description | Type of Goal |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1 | Provide a high-quality, effective instructional program that ensures college and career readiness by addressing the unique needs and abilities of all students. | Broad |

State Priorities addressed by this goal.

State Priorities: 1, 2, 4, 7, & 8

An explanation of why the LEA has developed this goal.

This goal was developed to improve the academic achievement of all students. The actions and services linked to this goal concentrate on professional development to improve instructional practices, data analysis, and delivery of targeted interventions across the grade levels, for all students, especially our SED, EL, Homeless, and Foster Youth (FY) students.

The 2024 Dashboard shows that the All student group in ELA improved from 8 points above the standard in 2023 to 10.5 points in 2024, while the SED student group dropped by 4.3 points. The gap between these groups increased from 48.5 points to 55.3 points. In Math, both groups made progress: the All student group moved from Medium (Yellow) to High (Green), and the SED student group advanced from Low (Orange) to Medium (Yellow). The gap in Math decreased from 45.6 points to 37.5 points.

Results on the 2024 CAASPP were mainly positive with more students in all student groups scoring Standard Met/Exceeded in ELA shown as (2024, 2023) - All: 59.65%, 57.38%; White: 65.15%, 59.74%; Hispanic 52.78%, 48.48%; SED: 50.95%, 36.59%. Our White group improved 2.37% in Math and our SED student group improved 16.56% but the All student group declined 1.25% and our Hispanic student group declined 11.87%. All student groups increased the number of students scoring Standard Met/Exceeded in Science - All: +11.40%; White: +9.73%; Hispanic: +32.57%; SED +24.10%. We continued to provide intervention to 100% of students scoring at or below the 20th percentile on the fall MAP test.

Comparing winter 2024 to winter 2025, MAP testing showed mixed results: a decline in ELA (All: -6%; SED: -7.7%) and an increase in Math (All: +13.3%; SED: +7%). There remains a performance gap in Reading and Math between All students and SED students.

Measuring and Reporting Results

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| 1 | Priority 1A - Percentage of teachers: Appropriately assigned and fully credentialed Misassignments Vacancies Source: Local Data | October 2023 Appropriately assigned and fully credentialed: 80% Misassignments: 20% Vacancies: 0% | October 2024 Appropriately assigned and fully credentialed: 100% Misassignments: 0% Vacancies: 0% | | October 2026 Appropriately assigned and fully credentialed: 100% Misassignments: 0 Vacancies: 0 | Appropriately assigned and fully credentialed: +20% Misassignments:-20% Vacancies: 0% |
| 2 | Priority 1B - Percentage of students with access to standards-aligned instructional materials Source: SARC | January 2024 100% | January 2025 100% | | January 2027 100% | No Difference |
| 3 | Priority 2A - Progress (1-5) in providing professional learning for teaching to the standards and frameworks Source: Local Indicator Tool - Priority 2 | January 2024 ELA: 4 ELD: 4 Mathematics: 4 NGSS: 4 HSS: 4 | January 2025 ELA: 4 ELD: 4 Mathematics: 4 NGSS: 4 HSS: 4 | | January 2027 ELA: 5 ELD: 5 Mathematics: 4 NGSS: 4 HSS: 4 | No Difference |

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | Priority 2B - Percentage of English learners scoring at or above the 61 st percentile on the winter Reading NWEA MAP assessment Source: Local Assessment (NWEA MAP) | Winter 2024 0% | Winter 2025 0% | | Winter 2027 20% | No Difference |
| 5 | Priority 4A - Distance from Standard Met on CAASPP (<i>points above/below standard</i>) Source: CA School Dashboard | 2023 Dashboard <u>ELA</u> All: 8 above White: 20.5 above Hispanic: 24.5 below SED: 40.5 below <u>Math</u> All: 13.4 below White: 1.5 below Hispanic: 39.1 below SED: 59 below | 2024 Dashboard <u>ELA</u> All: 10.5 above White: 22.1 above Hispanic: 21.6 below SED: 44.8 below <u>Math</u> All: 3.1 below White: 8.6 above Hispanic: 31.7 below SED: 40.6 below <i>Added 2025</i> <u>Science</u> All: 8.6 below | | 2026 Dashboard <u>ELA</u> All: 12 above White: 25 above Hispanic: 15 below SED: 25 below <u>Math</u> All: At Standard White: 5 10 above Hispanic: 15 below SED: 25 below <u>Science</u> All: 3 below <i>Updated 2025</i> | <u>ELA</u> All: +2.5 White: +1.7 Hispanic: +3.1 SED: -4.3 <u>Math</u> All: +10.2 White: +10.1 Hispanic: +7.3 SED: +18.4 |

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| 9 | Priority 7A - Progress (1-5) implementing academic standards for all students Source: Local Indicator Survey | January 2024 Health Education: 4 Physical Education: 4 VAPA: 4 | January 2025 Health Education: 4 Physical Education: 4 VAPA: 5 | | January 2027 Health Education: 4 Physical Education: 5 VAPA: 4 5 <i>Updated 2025</i> | Health Education: 0 Physical Education: 0 VAPA: +1 |
| 10 | Priorities 7B/C- Percentage of unduplicated students and students with exceptional needs scoring in the 20 th percentile or lower on the fall NEWA MAP Reading and/or Math assessment receiving intervention. Source: Attendance in programs | November 2023 ELA: 100% Math: 100% | November 2024 ELA: 100% Math: 100% | | November 2026 ELA: 100% Math: 100% | ELA: 0% Math: 0% |
| 11 | Priority 8 - Percentage of students (K-8 th) scoring at or above the 61 st percentile on the winter NWEA MAP Source: NWEA MAP | Winter 2024 <u>ELA</u> All: 48% SED: 29.7% <u>Math</u> All: 32.7% SED: 21% | Winter 2025 <u>ELA</u> All: 42% SED: 22% <u>Math</u> All: 46% SED: 28% | | Winter 2027 <u>ELA</u> All: 55% SED: 35% <u>Math</u> All: 40% ≥48% SED: 28% ≥30% <i>Updated 2025</i> | <u>ELA</u> All: -6% SED: - 7.7% <u>Math</u> All: + 13.3% SED: +7% |

Insert or delete rows, as necessary.

Goal Analysis for 2024/25

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

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

Overall, the actions and services for Goal 1 were successfully implemented as planned. We had ten classroom teachers who were supported through onsite coaching and professional learning opportunities. Our planned weekly minimum days supported our professional development plans. We provided professional development in English Language Development (ELD) and English 3D; Essential Standards; Writing (cross grade level for district writing assessments); Science framework implementation, curriculum support, and planning; Next Gen Math, training in Math intervention, and some teachers attended Math Framework PD; and intervention planning and progress monitoring. (Action 1.1) The Director of Student Services led teachers in a review of initial and subsequent assessment data and helped plan our intervention. We used Monday early release days for regular data review (MAP, Edmentum, classroom data); identification of underperforming students and setting up intervention groups with progress monitoring; and identifying the most effective intervention for each need. We carefully reviewed assessment results and progress for our SED student group. Each grade span (K-2, 3-5, and 6-8) had a scheduled daily intervention time. Our school-wide focus this year was math, but other student needs were also addressed during this time. At the beginning of each 4-5 week intervention cycle, students took a pre-assessment for specific math standards. Based on those pre-assessments and classroom data, teachers grouped students based on their identified needs. At the start of each intervention cycle, an "Intervention Placement Communication" form was sent home so families know what skills their student will be focusing on during this intervention time. We had 8 aides directly supporting students for intervention/tutoring. (Action 1.2) Illuminate served as our data management system and supported our ability to efficiently obtain assessment data for student groups and to create reports to view all assessment data holistically. We continued to use MAP and FastBridge assessments three times per year. Students used Edmentum, a personalized learning program. (Action 1.3)

There were no substantive differences in planned actions and actual implementation of the actions in Goal 1. Some challenges associated with this goal were that the High 5 for All training was a repeat of what we had already done and we never seem to have enough time to spend on each PD topic.

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

There were no material differences between Budgeted Expenditures and Estimated Actual Expenditures in the actions in Goal 1.

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

Actions 1.1 Certificated Staff/PD; 1.2 Support Academic Achievement; and 1.3 Technology to Support Academic Achievement encompassed our high-quality program, PD, and student support and have proven to be effective in moving us toward Goal 1 and the *Target for Year 3 Outcomes* during the first year of this three-year LCAP cycle based on progress on metrics.

At Marcum-Illinois, we prioritize recruiting and retaining skilled certificated staff. We exceeded our Baseline and now have 100% properly credentialed and assigned teachers and no misassignments (Metric 1). In addition, the actions have been effective in making progress toward the goal as demonstrated by an improvement on state and local assessments. We had generally good results on the 2024 Dashboard in ELA. Our All student group went from 8 points above standard in 2023 to 10.5 points above standard in 2024. The White and Hispanic student groups increased but our SED student group declined 4.3 points. There is a gap of 55.3 points (48.5 in 2023) between our All and SED student groups. In Math, all student groups increased and are closer to meeting the standard (Metric 5). In ELA our All and White student groups have stayed in the High (Green) performance levels while our Hispanic student group moved from Low (Orange) to Medium (Yellow). In Math, all student groups increased a performance level (All and White: Medium (Yellow) to High (Green) and Hispanic and SED: Low (Orange) to Medium (Yellow). The gap is decreasing in Math and now there is a 37.5 point gap (45.6 in 2023) between our

All and SED student groups. Results on the 2024 CAASPP were mainly positive with more students in all student groups scoring Standard Met/Exceeded in ELA shown as (2024, 2023) - All: 59.65%, 57.38%; White: 65.15%, 59.74%; Hispanic 52.78%, 48.48%; SED: 50.95%, 36.59%. Our White group improved 2.37% in Math and our SED student group improved 16.56% but the All student group declined 1.25% and our Hispanic student group declined 11.87%. All student groups increased the number of students scoring Standard Met/Exceeded in Science - All: +11.40%; White: +9.73%; Hispanic: +32.57%; SED +24.10% (Metric 6). The gap in the percentage of students scoring Standard Met/Exceeded in ELA and Math has decreased. In ELA in 2023 the difference in the percentage of students meeting the standard in the All student group compared to the SED student group was 20.79% but in 2024 it is 8.7% and in Math in 2023 the gap was 23.99% but in 2024 it is 6.18%. We continued to provide intervention to 100% of students scoring at or below the 20th percentile on the fall MAP test. (Metric 10) There were mixed results on our MAP testing with both student groups declining in ELA (All: -6%; SED: -7.7%) but increasing in Math (All: +13.3%; SED +7%) (Metric 11).

After reviewing available data, we determined that a focus on teaching writing is necessary. We also want to continue to make progress in math. Therefore, for the 2025/26 school year, our professional development will concentrate on enhancing instruction in writing and delivering effective math instruction and intervention, changes to Action 1.1 can be found in prompt 4 below.

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

Changes to Metrics

- Metric 5: We added Science because it is now reported on the Dashboard.
- Metric 7: We had fewer than 11 students take the ELPAC in 2024 so there were no results on the Dashboard. We added the percentage of English learners who advanced one level on the ELPAC in 2025 and ELPAC as a source.

The *Target for Year 3 Outcome* was changed in the following metrics because our *Year 1 Outcome* met or exceeded our target:

- Metric 5, *Distance from Standard Met on CAASPP (points above/below standard)*: Math for White student group.
- Metric 6, *Percentage of students meeting and exceeding (Level 3 or 4) on CAASPP Summative Assessment*: ELA for White, Hispanic, SED; Math for White; Science for all student groups.
- Metric 9, *Progress (1-5) implementing academic standards for all students*: VAPA.
- Metric 11, *Percentage of students (K-8th) scoring at or above the 61st percentile on the winter NWEA MAP*: Math for all student groups.

Changes to Actions

- Action 1.1: SCSOS will not be offering High 5 For All training so we eliminated that; we also eliminated Essential Standards because we have completed that work. We are adding PD in Math, specifically delivering effective math intervention, understanding the framework, and preadoption. If SCSOS offers PD in ELD we will attend. We added this detail, *improving instruction in writing*, to our writing PD and this will be funded through LREBG funds.
- Action 1.2: The number of aides was changed from 6 to 8. We added, *Throughout the year teachers will use the results from state and local writing assessments to identify skills the whole class may need and to form small groups for intervention in writing and Staff provide after school tutoring in ELA for Tier II intervention. SED students will have first priority*. We also added, Purchase curriculum to support vocabulary development and writing. These added activities associated with this action will be funded through LREBG funds.

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

Actions

| Action # | Title | Description | Total Funds | Contributing |
|----------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------|
| 1.1 | Certificated Staff/PD | <p>LREBG Action</p> <p>Provide rigorous instruction to all students by recruiting, retaining, and training/supporting skilled certificated staff. PD:</p> <ul style="list-style-type: none"> ○ Maintain early release Monday PD for regular data review, planning for intervention, and professional learning ○ The Director of Student Services will plan and deliver PD and onsite coaching ○ PD topics include: <ul style="list-style-type: none"> - ELA: the framework and standards as they relate to effective expression. Writing instruction: improving instruction in writing. LREBG funds supporting this action: \$9,182 in the 2025/26 school year. - Math: delivering effective math instruction and intervention, framework, and curriculum preadoption ○ If the county office provides ELD PD we will attend ○ Continue SCSOS science training for all teachers grades TK-8 <p>Metric being used to monitor the action: Metric 11</p> | \$1,016,974 | No |
| 1.2 | Support Academic Achievement | <p>LREBG Action</p> <p>Support the academic achievement of all students, with emphasis on unduplicated students (including Socioeconomically Disadvantaged, English learners, Homeless, and Foster Youth). Components include:</p> <ul style="list-style-type: none"> ○ A Director of Student Services to oversee assessment and intervention system, work with teachers to analyze data and plan instruction and intervention ○ Use Monday early release days for regular data review (MAP, Edmentum, classroom data); identification of underperforming students and setting up intervention groups with progress monitoring; and identifying the most effective intervention for each need. Specifically review assessment results and progress for SED student group. | \$229,425 | Yes |

| Action # | Title | Description | Total Funds | Contributing ¹⁸² |
|------------------|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------|
| 1.2 Continued | Support Academic Achievement Continued | <ul style="list-style-type: none"> Throughout the year teachers will use the results from state and local writing assessments to identify skills the whole class may need and to form small groups for intervention in writing. Each grade span (K-2, 3-5, and 6-8) will have a scheduled daily intervention time. Our school-wide focus will be math, but other student needs may be addressed during this time. At the beginning of each 4-5 week intervention cycle, students will take a pre-assessment for specific math standards. Based on those pre-assessments and classroom data, teachers will group students based on their identified needs. At the start of each intervention cycle, an "Intervention Placement Communication" form will be sent home so families know what skills their student will be focusing on during this intervention time. Teachers work with small groups on targeted skills and mastery of essential standards and 8 Aides to provide and support targeted intervention and progress monitoring. Staff provide after school tutoring in ELA for Tier II intervention. SED students will have first priority Purchase curriculum to support vocabulary development and writing. LREBG funds supporting this action: \$8,081 in the 2025/26 school year. <p>Metric being used to monitor the action: Metric 11</p> | | |
| 1.3 | Technology to Support Academic Achievement | <ul style="list-style-type: none"> Illuminate as a data management system to efficiently obtain assessment data for student groups and create reports to view all assessment data holistically A comprehensive assessment system (MAP & FastBridge) Edmentum, a personalized learning program Technology support programs | \$29,143 | No |

Insert or delete rows, as necessary.

Goal

| Goal # | Description | Type of Goal |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 2 | Ensure the school is a safe, engaging, and inclusive environment for students and their families so that all students achieve academic excellence, and families will be actively involved in the educational process. | Broad |

State Priorities: 1, 3, 5, & 6

An explanation of why the LEA has developed this goal.

Educational partner feedback and input along with progress on the Dashboard indicate a need to maintain the advancement we’ve made with parent engagement/parent partnership and communication; continue to decrease chronic absenteeism; and continue to improve student behavior. Parents praise the open communication, caring atmosphere, and balance between academics and engaging activities and events that focus on community and family. One hundred percent of parents who responded to the 2025 Parent Survey say there is good two-way communication and the school is a friendly, welcoming environment for students, parents, and families. When surveyed in February 2025, 90.2% of students say there is at least one adult on campus that they feel comfortable talking to if they have something bothering them or needs help compared to 85% in 2024 and 50.5% say bullying is never a problem compared to 34.5% in 2024. Our 2024 Dashboard Suspension Rate declined 1.3% for our All student group moving them from the Very High (Red) performance level to the Low (Green) and declined 3.7% for our SED student group moving them from the Very High (Red) performance level to the Medium (Yellow). Despite improvements, there is a gap in our Suspension Rate between our All student group and our SED student group. Along with most schools in California, we struggle with chronic absenteeism. According to the 2024 Dashboard, our Chronic Absenteeism Rate declined from 10% to 7% and is only 2% higher than our Target for Year 3 Outcome of 5%. The actions in place in Goal 2 in the 2024/25 LCAP around engagement and school climate have been effective in decreasing chronic absenteeism and suspensions, supporting student’s social-emotional needs, and maintaining our welcoming school environment so we will keep them in the 2025/26 LCAP.

Measuring and Reporting Results

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|------------------------------|----------------|-----------------------------|----------------------------------|
| 1 | Priority 1C - Facilities Inspection Tool Rating Source: Facilities Inspection Tool (FIT) | September 2023 99% Exemplary | November 2024 98.62% Good | | September 2026 Exemplary | -0.38% and 1 level |
| 2 | Priority 3A - Percentage of parents who agree that they have opportunities to provide input on school policies and programs Source: Local Parent Survey | February 2024 91.7% | February 2025 91.1% | | February 2027 ≥95% | -0.6% |

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| 3 | Priority 3B/C- Percentage of parents who attended Trimester 1 Parent/Teacher Conferences Local Parent Survey | November 2023 All: 94.9% SED: 89% EL: 86% SWD: 100% | November 2024 All: 96% SED: 91% EL: 88% SWD: 100% | | November 2026 All: 97% SED: 93% EL: 90% SWD: 100% | All: +1.1% SED: +2% EL: +2% SWD: 0% |
| 4 | Priority 5A - Attendance Rate Source: P2 Attendance Report | April 2024 92.38% | April 2025 94.22% | | April 2027 ≥95% | +1.84% |
| 5 | Priority 5B - Percentage of students who were absent for 10% or more of the total instructional days Source: CA School Dashboard | 2023 Dashboard All: 10% White: 10.1% Hispanic: 6.7% SED: 18.9% SWD: 21.2% | 2024 Dashboard All: 7% White: 7.3% Hispanic: 5.2% SED: 8.6% SWD: 10.3% | | 2026 Dashboard All: 5% White: 6% Hispanic: 5% SED: 10% SWD: 15% | All: -3% White: -2.7% Hispanic: -1.5% SED: -10.3% SWD: -10.9% |
| 6 | Priority 5C - Middle School Dropout rate Source: Local SIS | April 2024 0% | April 2025 0% | | April 2027 0% | No Difference |
| 7 | Priority 6A - Percentage of students suspended 1 or more times during the school year Source: CA School Dashboard | 2023 Dashboard All: 4% White: 5% Hispanic: 3.3% SED: 9.2% SWD: 2.9% | 2024 Dashboard All: 2.6% White: 3.6% Hispanic: 1.7% SED: 5.5% SWD: 3.3% | | 2026 Dashboard All: 2% White: 3% Hispanic: 1% SED: 2% SWD: 2% | All: -1.3% White: -1.4% Hispanic: -1.6% SED: -3.7% SWD: +0.4% |

| Metric # | Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from ¹⁸⁵ Baseline |
|----------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------------------|----------------|--------------------------------------------------------------------|---------------------------------------------------|
| 8 | Priority 6B - Percentage of students expelled at any time during the school year Source: Student Information System | April 2024 0% | April 2025 0% | | April 2027 0% | No Difference |
| 9 | Priority 6C - Percent of parents, students, and staff who feel the school is safe. Source: Local Survey | February 2024 Students: 96.5% Parents: 100% Staff: 100% | February 2025 Students: 99% Parents: 94.1% Staff: 100% | | February 2027 Students: 98% Parents: 100% Staff: 100% | Students: +2.5% Parents: -5.9% Staff: 0% |
| 10 | Priority 6C - Percentage of parents, students, and staff who feel a sense of connectedness to the school. Source: Local Survey | February 2024 Students: 85% Parents: 91.7% Staff: 96.7% | February 2025 Students: 90.2% Parents: 100% Staff: 100% | | February 2027 Students: 90% Parents: 95% Staff: 98% | Students: +5.2% Parents: +8.3% Staff: +3.3% |
| 11 | Priority 6C – Percentage of parents who say there is good two-way communication between home and school. Source: Local Survey | February 2024 88.9% | February 2025 100% | | February 2027 ≥95% | + 11.1% |

Insert or delete rows, as necessary.

Goal Analysis for 2024/25

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

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

All actions were completed in Goal 2. Numerous school events were offered this year: Back to School Night, pumpkin carving/decorating for a chance to win prizes and earn house points, after-school sports, parent conferences, a winter program, ROAR assemblies, and Open House. We communicated with families via Facebook, a monthly newsletter, text messages for reminders and information, website, and emails. We are posting videos, pictures, and live streaming school events on our social media. Teachers are sending postcards for positive reinforcement to children (Action 2.1). This year, administration worked with the 8th grade House Leaders to plan and lead more than 25

House Challenges at Fun Friday and ROAR Assembly events. Participation in House Challenges was tracked to ensure as many students got a chance to compete as possible. This year, 93% of students and 63% of staff members represented their house in a specific¹⁸⁶ challenge, and more than 5 whole school challenges allowed all students to participate. In addition to House Challenges, buddy events took place for Constitution Day, Bullying Prevention Week, and the kickoff for of our months focusing on Gratitude. ROAR Assembly events also provided staff and student leaders opportunities to celebrate Paw Pride Ticket Winners as part of our PBIS implementation, and honor nominees recognized as exemplifying a core trait from our social-emotional program Choose Love. Although points earned from competitions, events, and student achievements contribute to the overall points completion between Houses, the collective quantity of points earned by all 4 Houses together is tracked using our Paw Prize chart. Students have collectively gained enough points to earn 7 of the school-wide prize levels on the chart so far this year! We actively promoted ROAR Behaviors and Paw Pride Tickets. Students showed ROAR behaviors when they were being Responsible, Organized, Accepting of Self and other, and Respectful. We recognized students exhibiting these positive behaviors at school with a two-part Paw Pride Ticket that went into a box in the classroom for a weekly drawing to receive a prize and went home so the student could celebrate their ROAR behaviors at home. Winners met with Mrs. Brazil to tell her how they earned a ticket and to choose a prize. Choose Love training included training related to school culture. After each trimester we notified students and families who were not meeting the terms of interdistrict contracts (placed on probation when appropriate). We funded a part-time school counselor. We referred 11 students to school counselor due to behavior problems. We held training for support staff (student supervision). We stressed that supervisors should *Scan* and not focus on just one student. This helped to improve supervision efficiency by monitoring the expectations. We reviewed the behavior matrix with staff and students at the beginning of the school year and again after Winter Break (Action 2.2). The attendance campaign, “Miss a Day, Miss a Lot” with random attendance incentives was successfully implemented. Students earned house points or Paw Pride Tickets or other prizes on a random day per month if they were at school. We offered 4 Saturday School attendance make-up sessions this year. After each trimester we notified students and families who were not meeting the terms of interdistrict contracts regarding attendance (students were placed on probation when appropriate) (Action 2.3).

There were no substantive differences between planned actions and actual implementation of actions in Goal 2. Although we implemented several activities to encourage the partnership between school and home, it was challenging getting parents to come to events related to parent education or district input sessions. Parents have expressed they have plenty of opportunities to talk with us about issues or to give us feedback so they don’t often respond to surveys or come to meetings (Action 2.1).

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

In Goal 2 there were material differences between Budgeted Expenditures and Estimated Actual Expenditures in all three actions. We spent more in Action 2.1 due to the addition of parent engagement items and activities that were not planned, the SCSOS counselor cost more than budgeted in Action 2.2, and in Action 2.3 we neglected to budget staff for Saturday School, so we spent more than planned.

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

All of the actions in Goal 2 were effective in making progress toward the goal based on metrics and parent survey results.

In Action 2.1 Parent Engagement and Communication, our efforts to enhance parent engagement and communication were effective, as shown by metrics and parent feedback so it will be maintained in the 2025/26 LCAP. On the 2025 parent survey, 8.3% more parents feel a sense of connectedness to the school (Metric 10); ratings increased in communication (100% in 2025; 88.9% in 2024) (Metric 11); 100% of parents say the school is a friendly, welcoming environment for all compared to 98.2% in 2024; and more parents feel welcome to

participate at the school (97.1% in 2025; 92.6% in 2024). Parents praise the open communication, caring atmosphere, and balance between academics and engaging activities and events that focus on community and family. The percentage of parents who agree¹⁸⁷ that they have opportunities to provide input on school policies and programs remained strong with only a 0.6% decline (Metric 2). The percentage of parents who attended Trimester 1 Parent/Teacher Conferences increased for all student groups and remained 100% for our SWD student group (Metric 3).

Students who are engaged and connected to the school community have fewer discipline issues and data shows that Action 2.2 Student Behavior was effective in improving student behavior and making progress toward the goal. Our 2024 Dashboard Suspension Rate declined 1.3% for our All student group moving them from the Very High (Red) performance level to the Low (Green) and declined 3.7% for our SED student group moving them from the Very High (Red) performance level to the Medium (Yellow). The rate also declined for our White and Hispanic student groups and only increased 0.4% for our SWD student group (Metric 7). Our number of expelled students remains at 0 (Metric 8). According to the 2025 student survey, more students say bullying is never a problem (50.5% in 2025; 34.5% in 2024). Action 2.2 has had a positive impact on student behavior so it will remain unchanged in the 2025/26 LCAP.

In the 2024/25 LCAP, we added Action 2.3 Attendance, introducing an attendance campaign, offering Saturday School, and actively notifying parents about their child's attendance and consequences of absences. Metrics show our efforts were successful. Our April 2025 local Attendance Rate increased 1.84% from 92.38% in 2024 to 94.22%. (Metric 4) According to the 2024 Dashboard, our Chronic Absenteeism Rate declined from 10% to 7% and is only 2% higher than our Target for Year 3 Outcome of 5%. The rate declined for all student groups. (Metric 5) We continue to have 0% Dropout Rate. (Metric 6)

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

Changes to Metrics

- Metric 1: We added FIT Rating percentage to Baseline year and Year 1 Outcome to give more information regarding the rating.

There are no changes to actions.

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

Actions

188

| Action # | Title | Description | Total Funds | Contributing |
|----------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------|
| 2.1 | Parent Engagement and Communication | <ul style="list-style-type: none"> ○ Continue to promote parent involvement through parent information opportunities such as: Back to School Night; Parent Teacher Conferences; Popcorn with the Principals ○ Communication systems using: Bright Arrow; Alma ○ Teachers will continue to send at least one postcard for positive reinforcement to each child per year. ○ Maintain social media to engage families (videos, pictures, and live streams of school events) <p>Engaging school events include: Pumpkin Carving/Decorating Contest; Assemblies; Movie Nights; Winter Program; Open House</p> | \$9,410 | No |
| 2.2 | Student Behavior | <p>Students who are engaged and connected to the school community have fewer discipline issues. At Marcum we have <i>Houses</i> that connect students across grade levels and give everyone at the school a sense of belonging. We regularly offer whole school events designed to bring students together as teams with a little friendly competition. The following actions to address the need to improve student behavior will be continued:</p> <ul style="list-style-type: none"> ○ Director of Student Services will examine suspension data from the previous three years for SED students to gather data on trends and root causes. Data will be used when developing strategies to decrease suspension rates for SED students ○ Director of Student Services will monitor the patterns and trends of discipline for all students but especially for our SED student group and develop and implement strategies to decrease behavior incidents ○ Staff attend training related to school culture ○ Notify students and families who are not meeting the terms of interdistrict contracts (place on probation when appropriate) ○ Fund a part-time school counselor Refer to school counselor as needed ○ Training for support staff (student supervision) and Improve supervision efficiency ○ Review behavior matrix with staff and students at the beginning of the school year and periodically throughout the year | \$21,419 | No |

| Action # | Title | Description | Total Funds | Contributing 189 |
|----------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------|
| 2.3 | Attendance | <p>Reducing absences and improving student attendance are crucial for student success. Actions that will be maintained include:</p> <ul style="list-style-type: none"> Attendance campaign, “Miss a Day, Miss a Lot” with random attendance incentives Saturday School Notify students and families who are not meeting the terms of interdistrict contracts regarding attendance (place on probation when appropriate) | \$4,360 | No |

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

| Total Projected LCFF Supplemental and/or Concentration Grants | Projected Additional 15 percent LCFF Concentration Grant |
|---------------------------------------------------------------|----------------------------------------------------------|
| \$128,784 | \$0.00 |

Required Percentage to Increase or Improve Services for the LCAP Year

| Projected Percentage to Increase or Improve Services for the Coming School Year | LCFF Carryover — Percentage | LCFF Carryover — Dollar | Total Percentage to Increase or Improve Services for the Coming School Year |
|---------------------------------------------------------------------------------|-----------------------------|-------------------------|-----------------------------------------------------------------------------|
| 6.52% | 0% | \$0.00 | 6.52% |

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

| Goal and Action #(s) | Identified Need(s) | How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis | Metric(s) to Monitor Effectiveness ¹⁹⁰ |
|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| Goal 1, Action 1.2 | <p>We saw good results on the 2024 Dashboard in ELA. Our All student group went from 8 points above standard in 2023 to 10.5 points above standard in 2024 but our SED student group declined 4.3 points. In Math, all student groups increased and are closer to meeting the standard: All +10.2; SED +18.4. The achievement gap between our All student group and our SED student group increased slightly in ELA (55.3 points; 48.5 points in 2023) but decreased in Math (37.5 points; 45.6 in 2023). (Metric 5)</p> <p>Results on the 2024 CAASPP were mainly positive with more students in all student groups scoring Standard Met/Exceeded in ELA shown as (2024, 2023): All 59.65%; SED 50.95%, 36.59%. Our SED student group improved in math (43.39%, 26.83%), and all student groups increased the number of students scoring Standard Met/Exceeded in Science: All 38.23%, 26.83%; SED 30.77%, 6.67% (Metric 6).</p> <p>The gap in the percentage of students scoring Standard Met/Exceeded in ELA and Math has decreased. In ELA in 2023 the difference in the percentage of students meeting the standard in the All student group compared to the SED student group was 20.79% but in 2024 it is 8.7% and in Math in 2023 the gap was 23.99% but in 2024 it is 6.18%.</p> <p>MAP testing showed mixed results: both student groups declined in ELA but improved in Math. There's a notable gap in Reading, with 42% of all students and 22% of SED students scoring at or above the 61st percentile. Similarly, in Math, 46% of all students outperformed 28% of SED students. (Metric 11)</p> <p>Specific educational partner input from parents/guardians suggests the importance and need for intervention and teachers see the continuing need for intervention and support with data use.</p> | <p>There has been an increase in academic achievement and some reduction in the achievement gap between All and SED student groups. However, due to the ongoing gap and feedback from educational partners, we will continue our action <i>Support Academic Achievement</i> with modifications.</p> <p>The Director of Student Services will lead teachers in a review of initial and subsequent assessment data and help plan intervention. We will use Monday early release days for regular data review; identification of underperforming students and setting up intervention groups with progress monitoring; and identifying the most effective intervention for each need. We will carefully review assessment results and progress for our SED student group. Throughout the year teachers will use the results from state and local writing assessments to identify skills the whole class may need and to form small groups for intervention in writing. Each grade span (K-2, 3-5, and 6-8) will have a scheduled daily intervention time.</p> <p>Our school-wide focus will be math, but other student needs may be addressed during this time. At the beginning of each 4-5 week intervention cycle, students will take a pre-assessment for specific math standards. Based on those pre-assessments and classroom data, teachers will group students based on their identified needs. At the start of each intervention cycle, an "Intervention Placement Communication" form will be sent home so families know what skills their student will be focusing on during this intervention time. We will have aides directly supporting students for intervention/tutoring. (Action 1.2)</p> <p>These actions will still be provided on an LEA-wide basis, and we expect that all students scoring less than proficient on CAASPP ELA or Math and/or MAP Reading or Math assessments will benefit. However, because of the ongoing gap in performance, we believe this action will support our unduplicated pupils significantly more than other students because the data driven assessment of skill gaps will determine the targeted intervention they will receive to continue to close the achievement gap.</p> | <p>Metrics 5 (Dashboard), 6 (CAASPP), and 11 (MAP) will be used to monitor the effectiveness of this action.</p> |

Limited Actions

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

| Goal and Action # | Identified Need(s) | How the Action(s) are Designed to Address Need(s) | Metric(s) to Monitor Effectiveness |
|-------------------|--------------------|---------------------------------------------------|------------------------------------|
| N/A | | | |

Insert or delete rows, as necessary.

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

| |
|-----|
| N/A |
|-----|

Additional Concentration Grant Funding

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

| |
|-------------------------------------------------------------------------------------------------------|
| Marcum-Illinois Union Elementary School District does not receive concentration grant add-on funding. |
|-------------------------------------------------------------------------------------------------------|

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

2025/26 Total Planned Expenditures Table

| LCAP Year (Input) | 1. Projected LCFF Base Grant (Input Dollar Amount) | 2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1) | LCFF Carryover — Percentage (Input Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) |
|----------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 2025/26 | \$ 1,974,460 | \$ 128,784 | 6.522% | 0.000% | 6.522% |

| Totals | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Total Personnel | Total Non-personnel |
|--------|--------------|-------------------|-------------|---------------|-----------------|-----------------|---------------------|
| Totals | \$ 1,267,568 | \$ 17,338 | \$ - | \$ 25,825 | \$ 1,310,731.00 | \$ 1,236,522 | \$ 74,209 |

| Goal # | Action # | Action Title | Student Group(s) | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Time Span | Total Personnel | Total Non- personnel | LCFF Funds | Other State Funds | Local Funds | Federal Funds | Total Funds | Planned Percentage of Improved Services |
|--------|----------|--------------------------------------------|------------------|----------------------------------------------------------|----------|------------------------------------|----------|-----------|-----------------|-------------------------|--------------|-------------------|-------------|---------------|--------------|--------------------------------------------------|
| 1 | 1.1 | Certificated Staff/PD | All | No | LEA-wide | | All | Ongoing | \$ 1,012,818 | \$ 4,156 | \$ 1,006,128 | \$ 9,257 | \$ - | \$ 1,589 | \$ 1,016,974 | 0.000% |
| 1 | 1.2 | Support Academic Achievement | All | Yes | LEA-wide | English Learners and Low-Income | All | Ongoing | \$ 220,844 | \$ 8,581 | \$ 210,108 | \$ 8,081 | \$ - | \$ 11,236 | \$ 229,425 | 0.000% |
| 1 | 1.3 | Technology to Support Academic Achievement | All | No | LEA-wide | | All | Ongoing | \$ - | \$ 29,143 | \$ 16,143 | \$ - | \$ - | \$ 13,000 | \$ 29,143 | 0.000% |
| 2 | 2.1 | Parent Engagement and Communication | All | No | LEA-wide | | All | Ongoing | \$ - | \$ 9,410 | \$ 9,410 | \$ - | \$ - | \$ - | \$ 9,410 | 0.000% |
| 2 | 2.2 | Student Behavior | All | No | LEA-wide | | All | Ongoing | \$ - | \$ 21,419 | \$ 21,419 | \$ - | \$ - | \$ - | \$ 21,419 | 0.000% |
| 2 | 2.3 | Attendance | All | No | LEA-wide | | All | Ongoing | \$ 2,860 | \$ 1,500 | \$ 4,360 | \$ - | \$ - | \$ - | \$ 4,360 | 0.000% |

2025/26 Contributing Actions Table

| 1. Projected LCFF Base Grant | 2. Projected LCFF Supplemental and/or Concentration Grants | 3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1) | LCFF Carryover — Percentage (Percentage from Prior Year) | Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 5. Total Planned Percentage of Improved Services (%) | Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5) | Totals by Type | Total LCFF Funds |
|------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------|
| \$ 1,974,460 | \$ 128,784 | 6.522% | 0.000% | 6.522% | \$ 210,108 | 0.000% | 10.641% | Total: | \$ 210,108 |
| | | | | | | | | LEA-wide Total: | \$ 210,108 |
| | | | | | | | | Limited Total: | \$ - |
| | | | | | | | | Schoolwide Total: | \$ - |
| Goal # | Action # | Action Title | Contributing to Increased or Improved Services? | Scope | Unduplicated Student Group(s) | Location | Planned Expenditures for Contributing Actions (LCFF Funds) | Planned Percentage of Improved Services (%) | |
| 1 | 1.2 | Support Academic Achievement | Yes | LEA-wide | English Learners and Low-Income | All | \$ 210,108 | 0.000% | |

2024/25 Annual Update Table

| Totals: | Last Year's Total Planned Expenditures (Total Funds) | Total Estimated Actual Expenditures (Total Funds) |
|---------|---------------------------------------------------------------|------------------------------------------------------|
| Totals: | \$ 1,130,685.00 | \$ 1,139,892.00 |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures (Total Funds) | Estimated Actual Expenditures (Input Total Funds) |
|-----------------------|----------------------|-----------------------------------------------|------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------|
| 1 | 1.1 | Certificated Staff/PD | No | \$ 876,233 | \$ 867,068 |
| 1 | 1.2 | Support Academic Achievement | Yes | \$ 206,115 | \$ 215,190 |
| 1 | 1.3 | Technology to Support Academic Achievement | No | \$ 27,185 | \$ 25,982 |
| 2 | 2.1 | Parent Engagement and Communication | No | \$ 6,652 | \$ 11,607 |
| 2 | 2.2 | Student Behavior | No | \$ 13,500 | \$ 16,917 |
| 2 | 2.3 | Attendance | No | \$ 1,000 | \$ 3,128 |

2024/25 Contributing Actions Annual Update Table

| 6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount) | 4. Total Planned Contributing Expenditures (LCFF Funds) | 7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds) | Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4) | 5. Total Planned Percentage of Improved Services (%) | 8. Total Estimated Actual Percentage of Improved Services (%) | Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8) |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| \$ 135,374 | \$ 184,233 | \$ 192,227 | \$ (7,994) | 0.000% | 0.000% | 0.000% - No Difference |

| Last Year's Goal # | Last Year's Action # | Prior Action/Service Title | Contributed to Increased or Improved Services? | Last Year's Planned Expenditures for Contributing Actions (LCFF Funds) | Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds) | Planned Percentage of Improved Services | Estimated Actual Percentage of Improved Services (Input Percentage) |
|--------------------|----------------------|------------------------------|------------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|
| 1 | 1.2 | Support Academic Achievement | Yes | \$ 184,233 | \$ 192,227.00 | 0.000% | 0.000% |

2024/25 LCFF Carryover Table

| 9. Estimated Actual LCFF Base Grant (Input Dollar Amount) | 6. Estimated Actual LCFF Supplemental and/or Concentration Grants | LCFF Carryover — Percentage (Percentage from Prior Year) | 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %) | 7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds) | 8. Total Estimated Actual Percentage of Improved Services (%) | 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8) | 12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9) | 13. LCFF Carryover — Percentage (12 divided by 9) |
|-----------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------|
| \$ 1,958,892 | \$ 135,374 | 0.000% | 6.911% | \$ 192,227 | 0.000% | 9.813% | \$0.00 - No Carryover | 0.00% - No Carryover |

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at LCFF@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).

- Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).
 - **NOTE:** As specified in *EC* Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to *EC* Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, *EC* Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.
- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).
- Ensuring that all increases attributable to supplemental and concentration grant calculations, including concentration grant add-on funding and/or LCFF carryover, are reflected in the LCAP (*EC* sections 52064[b][6], [8], and [11]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which must: (a) reflect comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (Dashboard), (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2024–25, 2025–26, and 2026–27 school years reflects statutory changes made through Senate Bill 114 (Committee on Budget and Fiscal Review), Chapter 48, Statutes of 2023 and Senate Bill 153, Chapter 38, Statutes of 2024.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the Dashboard, how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions which, based on research, experience, and input gathered from educational partners, the LEA believes will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP but may include information about effective practices when developing the LCAP and completing the LCAP document. Additionally, the beginning of each template section includes information¹⁹⁹ emphasizing the purpose that section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to present a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included throughout each subsequent section of the LCAP.

Requirements and Instructions

General Information

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

Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA.

- For example, information about an LEA in terms of geography, enrollment, employment, the number and size of specific schools, recent community challenges, and other such information the LEA may wish to include can enable a reader to more fully understand the LEA's LCAP.
- LEAs may also provide information about their strategic plan, vision, etc.
- As part of this response, identify all schools within the LEA receiving Equity Multiplier funding.

Reflections: Annual Performance

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

Reflect on the LEA's annual performance on the Dashboard and local data. This may include both successes and challenges identified by the LEA during the development process.

LEAs are encouraged to highlight how they are addressing the identified needs of student groups, and/or schools within the LCAP as part of this response.

As part of this response, the LEA must identify the following, which will remain unchanged during the three-year LCAP cycle:

- Any school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;

- Any student group within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard;
and/or
- Any student group within a school within the LEA that received the lowest performance level on one or more state indicators on the 2023 Dashboard.

EC Section 52064.4 requires that an LEA that has unexpended Learning Recovery Emergency Block Grant (LREBG) funds must include one or more actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs, as applicable to the LEA. To implement the requirements of *EC* Section 52064.4, all LEAs must do the following:

- For the 2025–26, 2026–27, and 2027–28 LCAP years, identify whether or not the LEA has unexpended LREBG funds for the applicable LCAP year.
 - If the LEA has unexpended LREBG funds the LEA must provide the following:
 - The goal and action number for each action that will be funded, either in whole or in part, with LREBG funds; and
 - An explanation of the rationale for selecting each action funded with LREBG funds. This explanation must include:
 - An explanation of how the action is aligned with the allowable uses of funds identified in [EC Section 32526\(c\)\(2\)](#); and
 - An explanation of how the action is expected to address the area(s) of need of students and schools identified in the needs assessment required by [EC Section 32526\(d\)](#).
 - For information related to the allowable uses of funds and the required needs assessment, please see the Program Information tab on the [LREBG Program Information](#) web page.
 - Actions may be grouped together for purposes of these explanations.
 - The LEA may provide these explanations as part of the action description rather than as part of the Reflections: Annual Performance.
 - If the LEA does not have unexpended LREBG funds, the LEA is not required to conduct the needs assessment required by *EC* Section 32526(d), to provide the information identified above or to include actions funded with LREBG funds within the 2025-26, 2026-27 and 2027-28 LCAPs.

Reflections: Technical Assistance

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

Annually identify the reason(s) the LEA is eligible for or has requested technical assistance consistent with *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, and provide a summary of the work underway as part of receiving technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance, however this also includes LEAs that have requested technical assistance from their COE.

- If the LEA is not eligible for or receiving technical assistance, the LEA may respond to this prompt as “Not Applicable.”

Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

Schools Identified

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

- Identify the schools within the LEA that have been identified for CSI.

Support for Identified Schools

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

- Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

Monitoring and Evaluating Effectiveness

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

- Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public to understand how the LEA

engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

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Requirements

School districts and COEs: [EC Section 52060\(g\)](#) and [EC Section 52066\(g\)](#) specify the educational partners that must be consulted when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Local bargaining units of the LEA,
- Parents, and
- Students

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

Before adopting the LCAP, school districts and COEs must share it with the applicable committees, as identified below under Requirements and Instructions. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Charter schools: [EC Section 47606.5\(d\)](#) requires that the following educational partners be consulted with when developing the LCAP:

- Teachers,
- Principals,
- Administrators,
- Other school personnel,
- Parents, and
- Students

A charter school receiving Equity Multiplier funds must also consult with educational partners at the school generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for the school.

The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals. Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the [CDE's LCAP webpage](#).

Before the governing board/body of an LEA considers the adoption of the LCAP, the LEA must meet the following legal requirements:

- For school districts, see [Education Code Section 52062](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).
- For COEs, see [Education Code Section 52068](#); and
- For charter schools, see [Education Code Section 47606.5](#).
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

Identify the applicable educational partner(s) or group(s) that were engaged in the development of the LCAP.

Process for Engagement

Describe the engagement process used by the LEA to involve the identified educational partner(s) in the development of the LCAP. At a minimum, the LEA must describe how it met its obligation to consult with all statutorily required educational partners, as applicable to the type of LEA.

- A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA's philosophical approach to engaging its educational partners.

- An LEA receiving Equity Multiplier funds must also include a summary of how it consulted with educational partners at schools generating Equity Multiplier funds in the development of the LCAP, specifically, in the development of the required focus goal for each applicable school.

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

Describe any goals, metrics, actions, or budgeted expenditures in the LCAP that were influenced by or developed in response to the educational partner feedback.

- A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP.
- An LEA receiving Equity Multiplier funds must include a description of how the consultation with educational partners at schools generating Equity Multiplier funds influenced the development of the adopted LCAP.
- For the purposes of this prompt, this may also include, but is not necessarily limited to:
 - Inclusion of a goal or decision to pursue a Focus Goal (as described below)
 - Inclusion of metrics other than the statutorily required metrics
 - Determination of the target outcome on one or more metrics
 - Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
 - Inclusion of action(s) or a group of actions
 - Elimination of action(s) or group of actions
 - Changes to the level of proposed expenditures for one or more actions
 - Inclusion of action(s) as contributing to increased or improved services for unduplicated students
 - Analysis of effectiveness of the specific actions to achieve the goal
 - Analysis of material differences in expenditures
 - Analysis of changes made to a goal for the ensuing LCAP year based on the annual update process
 - Analysis of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal must be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs must consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard, in determining whether and how to prioritize its goals within the LCAP. As previously stated, strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
 - All Equity Multiplier goals must be developed as focus goals. For additional information, see Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding below.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Requirement to Address the LCFF State Priorities

At a minimum, the LCAP must address all LCFF priorities and associated metrics articulated in *EC* sections 52060(d) and 52066(d), as applicable to the LEA. The [LCFF State Priorities Summary](#) provides a summary of *EC* sections 52060(d) and 52066(d) to aid in the development of the LCAP.

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

The description provided for a Focus Goal must be specific, measurable, and time bound.

- An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach.

- The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

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Type of Goal

Identify the type of goal being implemented as a Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Required Focus Goal(s) for LEAs Receiving Equity Multiplier Funding

Description

LEAs receiving Equity Multiplier funding must include one or more focus goals for each school generating Equity Multiplier funding. In addition to addressing the focus goal requirements described above, LEAs must adhere to the following requirements.

Focus goals for Equity Multiplier schoolsites must address the following:

- (A) All student groups that have the lowest performance level on one or more state indicators on the Dashboard, and
- (B) Any underlying issues in the credentialing, subject matter preparation, and retention of the school's educators, if applicable.
- Focus Goals for each and every Equity Multiplier schoolsite must identify specific metrics for each identified student group, as applicable.
- An LEA may create a single goal for multiple Equity Multiplier schoolsites if those schoolsites have the same student group(s) performing at the lowest performance level on one or more state indicators on the Dashboard or, experience similar issues in the credentialing, subject matter preparation, and retention of the school's educators.
 - When creating a single goal for multiple Equity Multiplier schoolsites, the goal must identify the student groups and the performance levels on the Dashboard that the Focus Goal is addressing; or,

- The common issues the schoolsites are experiencing in credentialing, subject matter preparation, and retention of the school's educators, if applicable.

Type of Goal

Identify the type of goal being implemented as an Equity Multiplier Focus Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

- An explanation must be based on Dashboard data or other locally collected data.
- LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners.
- LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.
- In addition to this information, the LEA must also identify:
 - The school or schools to which the goal applies

LEAs are encouraged to approach an Equity Multiplier goal from a wholistic standpoint, considering how the goal might maximize student outcomes through the use of LCFF and other funding in addition to Equity Multiplier funds.

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

Note: [EC Section 42238.024\(b\)\(1\)](#) requires that Equity Multiplier funds be used for the provision of evidence-based services and supports for students. Evidence-based services and supports are based on objective evidence that has informed the design of the service or support and/or guides the modification of those services and supports. Evidence-based supports and strategies are most commonly based on educational research and/or metrics of LEA, school, and/or student performance.

Broad Goal

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Description

Describe what the LEA plans to achieve through the actions included in the goal.

- The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal.
- The goal description organizes the actions and expected outcomes in a cohesive and consistent manner.
- A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Type of Goal

Identify the type of goal being implemented as a Broad Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Description

Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP.

- Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP.
- The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Type of Goal

Identify the type of goal being implemented as a Maintenance of Progress Goal.

State Priorities addressed by this goal.

Identify each of the state priorities that this goal is intended to address.

An explanation of why the LEA has developed this goal.

Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes.

- LEAs must identify metrics for specific student groups, as appropriate, including expected outcomes that address and reduce disparities in outcomes between student groups.
- The metrics may be quantitative or qualitative; but at minimum, an LEA's LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year, as applicable to the type of LEA.
- To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant local indicator self-reflection tools within the Dashboard.
- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.
- **Required metrics for actions supported by LREBG funds:** To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include at least one metric to monitor the impact of each action funded with LREBG funds included in the goal.
 - The metrics being used to monitor the impact of each action funded with LREBG funds are not required to be new metrics; they may be metrics that are already being used to measure progress towards goals and actions included in the LCAP.

Metric #

- Enter the metric number.

Metric

- Identify the standard of measure being used to determine progress towards the goal and/or to measure the effectiveness of one or more actions associated with the goal.

Baseline

- Enter the baseline when completing the LCAP for 2024–25.
 - Use the most recent data associated with the metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2023 Dashboard for the baseline of a metric only if that data represents the most recent available data (e.g., high school graduation rate).
 - Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS.
 - Indicate the school year to which the baseline data applies.
 - The baseline data must remain unchanged throughout the three-year LCAP.
 - This requirement is not intended to prevent LEAs from revising the baseline data if it is necessary to do so. For example, if an LEA identifies that its data collection practices for a particular metric are leading to inaccurate data and revises its practice to obtain accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.
 - If an LEA chooses to revise its baseline data, then, at a minimum, it must clearly identify the change as part of its response to the description of changes prompt in the Goal Analysis for the goal. LEAs are also strongly encouraged to involve their educational partners in the decision of whether or not to revise a baseline and to communicate the proposed change to their educational partners.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a new baseline each year, as applicable.

Year 1 Outcome

- When completing the LCAP for 2025–26, enter the most recent data available. Indicate the school year to which the data applies.

- Note for Charter Schools: Charter schools developing a one-year LCAP may provide the Year 1 Outcome when completing the LCAP for both 2025–26 and 2026–27 or may provide the Year 1 Outcome for 2025–26 and provide the Year 2 Outcome for 2026–27.

Year 2 Outcome

- When completing the LCAP for 2026–27, enter the most recent data available. Indicate the school year to which the data applies.
 - Note for Charter Schools: Charter schools developing a one-year LCAP may identify the Year 2 Outcome as not applicable when completing the LCAP for 2026–27 or may provide the Year 2 Outcome for 2026–27.

Target for Year 3 Outcome

- When completing the first year of the LCAP, enter the target outcome for the relevant metric the LEA expects to achieve by the end of the three-year LCAP cycle.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP may identify a Target for Year 1 or Target for Year 2, as applicable.

Current Difference from Baseline

- When completing the LCAP for 2025–26 and 2026–27, enter the current difference between the baseline and the yearly outcome, as applicable.
 - Note for Charter Schools: Charter schools developing a one- or two-year LCAP will identify the current difference between the baseline and the yearly outcome for Year 1 and/or the current difference between the baseline and the yearly outcome for Year 2, as applicable.

Timeline for school districts and COEs for completing the “**Measuring and Reporting Results**” part of the Goal.

| Metric | Baseline | Year 1 Outcome | Year 2 Outcome | Target for Year 3 Outcome | Current Difference from Baseline |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric. | Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric. | Enter information in this box when completing the LCAP for 2025–26 . Leave blank until then. | Enter information in this box when completing the LCAP for 2026–27 . Leave blank until then. | Enter information in this box when completing the LCAP for 2024–25 or when adding a new metric. | Enter information in this box when completing the LCAP for 2025–26 and 2026–27 . Leave blank until then. |

Goal Analysis:

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective towards achieving the goal. “Effective” means the degree to which the planned actions were successful in producing the target result. Respond to the prompts as instructed.

Note: When completing the 2024–25 LCAP, use the 2023–24 Local Control and Accountability Plan Annual Update template to complete the Goal Analysis and identify the Goal Analysis prompts in the 2024–25 LCAP as “Not Applicable.”

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

- Describe the overall implementation of the actions to achieve the articulated goal, including relevant challenges and successes experienced with implementation.
 - Include a discussion of relevant challenges and successes experienced with the implementation process.
 - This discussion must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

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

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

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

- Describe the effectiveness or ineffectiveness of the specific actions to date in making progress toward the goal. “Effectiveness” means the degree to which the actions were successful in producing the target result and “ineffectiveness” means that the actions did not produce any significant or targeted result.
 - In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal.
 - When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
 - Beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.
 - As noted above, beginning with the development of the 2024–25 LCAP, the LEA must change actions that have not proven effective over a three-year period. For actions that have been identified as ineffective, the LEA must identify the ineffective action and must include a description of the following:
 - The reasons for the ineffectiveness, and
 - How changes to the action will result in a new or strengthened approach.

Actions:

Complete the table as follows. Add additional rows as necessary.

| Action # |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none">• Enter the action number. |
| Title |
| <ul style="list-style-type: none">• Provide a short title for the action. This title will also appear in the action tables. |
| Description |
| <ul style="list-style-type: none">• Provide a brief description of the action.<ul style="list-style-type: none">○ For actions that contribute to meeting the increased or improved services requirement, the LEA may include an explanation of how each action is principally directed towards and effective in meeting the LEA's goals for unduplicated students, as described in the instructions for the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.○ As previously noted, for each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.○ These required metrics may be identified within the action description or the first prompt in the increased or improved services section; however, the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to. |
| Total Funds |

- Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the action tables.

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Contributing

- Indicate whether the action contributes to meeting the increased or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No.
 - **Note:** for each such contributing action, the LEA will need to provide additional information in the Increased or Improved Services section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496 in the Increased or Improved Services section of the LCAP.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant foster youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to foster youth students.

Required Actions

For English Learners and Long-Term English Learners

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.

For Technical Assistance

- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

For Lowest Performing Dashboard Indicators

- LEAs that have Red Dashboard indicators for (1) a school within the LEA, (2) a student group within the LEA, and/or (3) a student group within any school within the LEA must include one or more specific actions within the LCAP:
 - The specific action(s) must be directed towards the identified student group(s) and/or school(s) and must address the identified state indicator(s) for which the student group or school received the lowest performance level on the 2023 Dashboard. Each

student group and/or school that receives the lowest performance level on the 2023 Dashboard must be addressed by one or more actions.

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- These required actions will be effective for the three-year LCAP cycle.

For LEAs With Unexpended LREBG Funds

- To implement the requirements of *EC* Section 52064.4, LEAs with unexpended LREBG funds must include one or more actions supported with LREBG funds within the 2025–26, 2026–27, and 2027–28 LCAPs, as applicable to the LEA. Actions funded with LREBG funds must remain in the LCAP until the LEA has expended the remainder of its LREBG funds, after which time the actions may be removed from the LCAP.
 - Prior to identifying the actions included in the LCAP the LEA is required to conduct a needs assessment pursuant to [EC Section 32526\(d\)](#). For information related to the required needs assessment please see the Program Information tab on the [LREBG Program Information](#) web page. Additional information about the needs assessment and evidence-based resources for the LREBG may be found on the [California Statewide System of Support LREBG Resources](#) web page. The required LREBG needs assessment may be part of the LEAs regular needs assessment for the LCAP if it meets the requirements of *EC* Section 32526(d).
 - School districts receiving technical assistance and COEs providing technical assistance are encouraged to use the technical assistance process to support the school district in conducting the required needs assessment, the selection of actions funded by the LREBG and/or the evaluation of implementation of the actions required as part of the LCAP annual update process.
 - As a reminder, LREBG funds must be used to implement one or more of the purposes articulated in [EC Section 32526\(c\)\(2\)](#).
 - LEAs with unexpended LREBG funds must include one or more actions supported by LREBG funds within the LCAP. For each action supported by LREBG funding the action description must:
 - Identify the action as an LREBG action;
 - Include an explanation of how research supports the selected action;
 - Identify the metric(s) being used to monitor the impact of the action; and
 - Identify the amount of LREBG funds being used to support the action.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students²¹⁶

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students as defined in *EC* Section 42238.02 in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Please Note: For the purpose of meeting the Increased or Improved Services requirement and consistent with *EC* Section 42238.02, long-term English learners are included in the English learner student group.

Statutory Requirements

An LEA is required to demonstrate in its LCAP how it is increasing or improving services for its students who are foster youth, English learners, and/or low-income, collectively referred to as unduplicated students, as compared to the services provided to all students in proportion to the increase in funding it receives based on the number and concentration of unduplicated students in the LEA (*EC* Section 42238.07[a][1], *EC* Section 52064[b][8][B]; 5 *CCR* Section 15496[a]). This proportionality percentage is also known as the “minimum proportionality percentage” or “MPP.” The manner in which an LEA demonstrates it is meeting its MPP is two-fold: (1) through the expenditure of LCFF funds or through the identification of a Planned Percentage of Improved Services as documented in the Contributing Actions Table, and (2) through the explanations provided in the Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students section.

To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are identified in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided across the entire LEA (LEA-wide action), provided to an entire school (Schoolwide action), or solely provided to one or more unduplicated student group(s) (Limited action).

Therefore, for *any* action contributing to meet the increased or improved services requirement, the LEA must include an explanation of:

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

In addition to the above required explanations, LEAs must provide a justification for why an LEA-wide or Schoolwide action is being provided to all students and how the action is intended to improve outcomes for unduplicated student group(s) as compared to all students.

- Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students. ²¹⁷

For School Districts Only

Actions provided on an **LEA-wide** basis at **school districts with an unduplicated pupil percentage of less than 55 percent** must also include a description of how the actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions provided on a **Schoolwide** basis for **schools with less than 40 percent enrollment of unduplicated pupils** must also include a description of how these actions are the most effective use of the funds to meet the district's goals for its unduplicated pupils in the state and any local priority areas. The description must provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

- Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of foster youth, English learner, and low-income students. This amount includes the Additional 15 percent LCFF Concentration Grant.

Projected Additional 15 percent LCFF Concentration Grant

- Specify the amount of additional LCFF concentration grant add-on funding, as described in *EC* Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year

- Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 *CCR* Section 15496(a)(7).

LCFF Carryover — Percentage

- Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar

- Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

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Total Percentage to Increase or Improve Services for the Coming School Year

- Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEA's percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

LEA-wide and Schoolwide Actions

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

If the LEA has provided this required description in the Action Descriptions, state as such within the table.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed.

An LEA demonstrates how an action is principally directed towards an unduplicated student group(s) when the LEA explains the need(s), condition(s), or circumstance(s) of the unduplicated student group(s) identified through a needs assessment and how the action addresses them. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis

Provide an explanation of how the action as designed will address the unique identified need(s) of the LEA's unduplicated student group(s) for whom the action is principally directed and the rationale for why the action is being provided on an LEA-wide or schoolwide basis.

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.
- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

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Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

Note for COEs and Charter Schools: In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

Limited Actions

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

If the LEA has provided the required descriptions in the Action Descriptions, state as such.

Complete the table as follows:

Identified Need(s)

Provide an explanation of the unique need(s) of the unduplicated student group(s) being served identified through the LEA's needs assessment. A meaningful needs assessment includes, at a minimum, analysis of applicable student achievement data and educational partner feedback.

How the Action(s) are Designed to Address Need(s)

Provide an explanation of how the action is designed to address the unique identified need(s) of the unduplicated student group(s) being served.

Metric(s) to Monitor Effectiveness

Identify the metric(s) being used to measure the progress and effectiveness of the action(s).

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

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

- For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Total Planned Expenditures Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Additional Concentration Grant Funding

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

An LEA that receives the additional concentration grant add-on described in *EC* Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

- An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.
- Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.
- An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as a single-school LEA or an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.
- In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of full-time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.
 - The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Total Planned Expenditures Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Total Planned Expenditures Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. The word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2024–25 LCAP, 2024–25 will be the coming LCAP Year and 2023–24 will be the current LCAP Year.

Total Planned Expenditures Table

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In the Total Planned Expenditures Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

See EC sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.

- **Contributing to Increased or Improved Services?:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to

replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA's LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS,²²⁴ and/or the CCSPP.

- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which, based on the LEA's current pay scale, the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Services for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the 'Contributing to Increased or Improved Services?' column will need to be checked to ensure that only actions with a "Yes" are displaying. If actions with a "No" are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the "Yes" responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.
- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on the number and concentration of unduplicated students in the current school year.
- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).
- **7. Total Estimated Actual Expenditures for Contributing Actions**
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).
- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**

- This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).
- **5. Total Planned Percentage of Improved Services (%)**
 - This amount is the total of the Planned Percentage of Improved Services column.
- **8. Total Estimated Actual Percentage of Improved Services (%)**
 - This amount is the total of the Estimated Actual Percentage of Improved Services column.
- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8).

LCFF Carryover Table

- **10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 plus Carryover %)**
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- **11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)**
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- **12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)**
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.
- **13. LCFF Carryover — Percentage (12 divided by 9)**
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

Proposition 28: Arts and Music in Schools Funding
Annual Report
Fiscal Year 2024–25

Name:

County-District-School (CDS) Code:

Allocation Year: 2023–24, 2024–25

1. Narrative description of the Proposition 28 arts education programs funded (2500 character limit).

2. Number of full-time equivalent teachers (certificated) providing arts education programs with Arts and Music in Schools (AMS) funds

3. Number of full-time equivalent personnel (classified) providing arts education programs with AMS funds

4. Number of full-time equivalent teaching aides providing arts education programs with AMS funds

5. Number of students served with AMS funds

6. Number of school sites providing arts education programs with AMS funds

Date of Approval by Governing Board/Body

Annual Report Data URL (direct PDF link to document on local educational agency website)