

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

AGENDA

Monday, June 8, 2026

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. SOUTH SUTTER CHARTER SCHOOL

5. SUPERINTENDENT'S REPORT

6. 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

7. CONSENT AGENDA

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

7.1 Approval of Minutes: June 2, 2026

7.2 Quarterly Williams Act Report (April, May, June): 0 Complaints

7.3 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
19	22	17	20	21	16	21	19	18	21	194

Marcum-Illinois Preschool Enrollment

Full Time 14

Prospective Marcum-Illinois Elementary School Enrollment 2026-27

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
14	21	20	17	19	21	16	21	18	18	185

Marcum-Illinois Preschool Enrollment

Full Time 13

 Motion _____ Second _____ Vote _____

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

 Motion _____ Second _____ Vote _____

9. INFORMATION ITEMS

9.1 Marcum-Illinois Preschool Annual Self Evaluation

10. ACTION ITEMS

10.1 Approve 2026-2027 MIUESD Budget

Each LEA is expected to prepare a preliminary budget for the upcoming school year. It is recommended that the Board review and adopt the preliminary budget.

 Motion _____ Second _____ Vote _____

10.2 Approve 2026-2027 Explanation of Excess Reserves

The Board is asked to approve the 2026-2027 Explanation of Excess Reserves as prepared which recognizes that the District has reserves in excess of the required amount.

Motion _____ Second _____ Vote _____

10.3 Approve 2026-2027 Local Control Accountability Plan (LCAP) for MIUESD

The LCAP is a three-year plan that describes the goals, actions, services, and expenditures to support positive student outcomes that address state and local priorities. The LCAP provides an opportunity for LEAs (county office of education [COE], school districts and charter schools) to share their stories of how, what, and why programs and services are selected to meet their local needs. Each School Board is required to review and approve the LCAP annually. The Board is asked to approve the 2026-2027 LCAP including the Budget Overview for Parents and the Expenditure Tables.

Motion _____ Second _____ Vote _____

10.4 Approval of MIUESD Local Indicators

The State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area. The approved performance standards require an LEA to annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority and report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP). The Board is asked to approve the Local Indicators.

Motion _____ Second _____ Vote _____

10.5 Approve 2026-2027 Consolidated Application

The Board is asked to approve the Consolidated Application as prepared by Sutter County Superintendent of Schools. This report contains entitlements for each federal program and documents participation in these programs.

Motion _____ Second _____ Vote _____

10.6 Approve Stipends List

The Board is asked to update and approve the MIUESD Stipends.

Motion _____ Second _____ Vote _____

11. NEXT BOARD MEETING
August 10, 2026 6:00pm

12. CLOSED SESSION

- Interdistrict Students
- District Programs
- Public Employee Discipline/Dismissal/Release/Complaint
- Superintendent/Principal Evaluation

13. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

14. ADJOURNMENT

	7/1/2025 - 7/31/2025	8/1/2025 - 8/31/2025	9/1/2025 - 9/30/2025	10/1/2025 - 10/31/2025	11/1/2025 - 11/30/2025	12/1/2025 - 12/31/2025	1/1/2026 - 1/31/2026	2/1/2026 - 2/28/2026	3/1/2026 - 3/31/2026	4/1/2026 - 4/30/2026	Total	
Revenue												
8011	LFFF Revenue	0.00	1,215,435.00	1,215,435.00	2,187,783.00	2,187,783.00	2,187,783.00	2,187,783.00	2,650,257.00	2,650,257.00	18,670,299.00	
8012	EPA Revenue	5,530,958.00	0.00	0.00	1,731,197.00	0.00	1,731,197.00	0.00	0.00	2,541,742.00	11,535,094.00	
8096	In-Lieu Revenue	42,509.00	0.00	0.00	0.00	256,824.00	0.00	48,919.00	97,054.00	0.00	494,225.00	
8290	Federal Title Revenue	15,363.00	0.00	0.00	0.00	0.00	0.00	13,942.00	0.00	0.00	221,640.00	
8311	Special Ed Revenue	0.00	215,511.00	221,648.00	199,484.00	199,484.00	199,484.00	199,484.00	0.00	486,864.00	1,921,443.00	
8550	Mandate Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	78,642.00	0.00	0.00	78,642.00	
8560	Lottery Revenue	0.00	177,949.00	0.00	0.00	0.00	0.00	265,878.00	0.00	0.00	443,827.00	
8590	Other State Revenue	4,088,356.00	0.00	0.00	0.00	616,607.00	109,252.00	0.00	0.00	227,523.00	5,041,738.00	
8660	Interest Revenue	(30,580.00)	5,292.00	74,951.00	6,686.00	5,048.00	40,843.00	0.00	0.00	0.00	102,240.00	
8699	Local Revenue Other	221,131.00	349,275.00	369,964.00	331,056.00	380,386.00	333,998.00	330,987.00	359,163.00	360,383.00	3,036,351.00	
	Total Revenue	9,867,736.00	1,963,461.00	1,881,998.00	4,456,205.00	3,646,132.00	2,871,361.00	4,590,954.00	3,061,228.00	3,335,217.00	41,545,499.00	
Expenditures												
1100	Certificated Instruction	10,649.00	938,145.00	942,960.00	943,410.00	1,033,101.00	966,614.00	965,916.00	953,748.00	952,538.00	959,595.00	8,666,676.00
1110	AESS (A & B)	0.00	0.00	27,849.00	30,851.00	37,225.00	37,309.00	38,948.00	38,233.00	42,344.00	42,769.00	295,528.00
1150	Special Instruction	0.00	147,061.00	135,755.00	127,645.00	150,301.00	139,773.00	139,364.00	139,620.00	134,320.00	136,575.00	1,250,414.00
1160	Tech Allowance Cert	3,225.00	22,291.00	22,800.00	22,350.00	22,350.00	22,239.00	22,500.00	22,397.00	22,255.00	22,500.00	204,907.00
1180	Substitute Certificated	0.00	3,763.00	7,273.00	11,594.00	19,753.00	12,863.00	8,520.00	15,553.00	25,222.00	21,328.00	125,869.00
1190	Stipend Certificated Teacher	0.00	1,500.00	2,651.00	1,994.00	1,994.00	1,994.00	1,994.00	2,944.00	2,207.00	2,944.00	44,124.00
1200	Certificated Student Support	116,576.00	116,056.00	122,965.00	123,278.00	144,477.00	125,769.00	124,804.00	127,056.00	135,906.00	135,906.00	1,272,792.00
1230	Certificated Support Hourly	816.00	1,308.00	0.00	0.00	120.00	0.00	0.00	0.00	44.00	0.00	2,286.00
1300	Director Advisors	91,007.00	85,938.00	85,938.00	85,938.00	96,473.00	88,045.00	88,045.00	88,045.00	88,045.00	88,045.00	885,521.00
1900	Other Certificated Staff	4,559.00	4,559.00	4,559.00	4,559.00	5,170.00	4,712.00	4,712.00	4,712.00	4,712.00	4,712.00	46,966.00
2200	Student Support	24,071.00	19,038.00	19,038.00	26,324.00	31,136.00	27,146.00	27,146.00	29,203.00	28,266.00	19,389.00	250,757.00
2230	Classified Support Hourly OT	152.00	1,125.00	2,236.00	2,751.00	1,805.00	1,366.00	277.00	436.00	277.00	912.00	11,337.00
2300	Director Classified	32,496.00	32,496.00	18,121.00	13,829.00	16,671.00	14,177.00	14,177.00	17,374.00	0.00	0.00	183,517.00
2400	Clerical Classified	38,304.00	68,872.00	68,872.00	61,936.00	74,633.00	64,841.00	64,841.00	67,169.00	65,173.00	65,739.00	640,380.00
2430	Clerical Hourly Classified	9,947.00	23,739.00	53,305.00	23,526.00	27,283.00	28,619.00	28,959.00	32,871.00	28,329.00	32,220.00	288,799.00
2450	Tech Allowance Class	1,425.00	1,950.00	1,800.00	1,860.00	1,860.00	1,860.00	2,100.00	1,710.00	1,710.00	1,710.00	18,075.00
3101	STRS Employer Certificated	43,187.00	251,432.00	259,582.00	86,211.00	290,654.00	268,182.00	268,431.00	268,607.00	273,119.00	271,641.00	2,281,947.00
3102	STRS Classified	2,641.00	2,641.00	2,641.00	2,641.00	2,641.00	2,641.00	2,641.00	2,708.00	2,708.00	2,708.00	22,122.00
3201	PERS Employer Certificated	878.00	4,907.00	4,234.00	(1,021.00)	3,661.00	2,544.00	2,544.00	2,544.00	2,544.00	2,544.00	25,380.00
3202	PERS Employer Classified	22,309.00	32,852.00	28,661.00	27,843.00	33,113.00	30,155.00	30,246.00	32,464.00	30,266.00	31,461.00	299,372.00
3302	SS/Medicare Employer Class	9,841.00	29,730.00	31,024.00	28,958.00	32,935.00	30,615.00	30,058.00	30,716.00	30,982.00	30,526.00	285,385.00
3401	VSP Employer Cert	30,804.00	170,845.00	171,402.00	172,751.00	171,534.00	177,510.00	176,692.00	181,071.00	176,751.00	181,104.00	1,610,463.00
3402	VSP Employer Class	16,483.00	24,361.00	21,952.00	20,152.00	20,152.00	21,650.00	21,874.00	22,751.00	21,345.00	21,345.00	212,064.00
3501	SUI Certificated	0.00	41.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.00
3502	SUI Classified	156.00	719.00	749.00	733.00	826.00	775.00	756.00	761.00	782.00	760.00	7,017.00
3601	WC Cert	920.00	5,351.00	5,506.00	5,514.00	6,173.00	5,664.00	5,697.00	5,684.00	5,824.00	5,751.00	52,084.00
3602	WC Class	394.00	557.00	489.00	489.00	489.00	519.00	519.00	551.00	580.00	515.00	5,155.00
3901	Other ER Benefits - Cert (Aflac)	2,522.00	31,255.00	32,119.00	31,262.00	32,119.00	32,119.00	35,881.00	35,840.00	36,016.00	34,925.00	304,959.00
3902	Other ER Benefits - Class (Aflac)	1,303.00	1,914.00	1,922.00	1,922.00	1,922.00	2,186.00	1,928.00	1,928.00	1,928.00	1,863.00	18,815.00
4200	Library Materials	1,419.00	0.00	3,096.00	17,705.00	13,422.00	300,613.00	34,242.00	37,087.00	0.00	0.00	407,583.00
4300	Instructional Funds - Materials and	68,722.00	151,211.00	558,871.00	225,362.00	145,282.00	249,934.00	174,360.00	292,086.00	172,296.00	250,752.00	2,288,875.00
Supplies												
4301	Teacher Fund Mats Supplies	0.00	804.00	10,991.00	13,155.00	5,555.00	4,053.00	5,369.00	6,493.00	1,419.00	3,063.00	50,903.00
4310	Materials & Supplies	21,746.00	625.00	28,606.00	13,249.00	4,195.00	4,443.00	2,474.00	6,321.00	687.00	19,982.00	102,328.00
4320	Materials & Supplies (Admin)	92.00	0.00	69.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161.00
4400	Non-Capitalized Equipment	349.00	0.00	0.00	8,376.00	0.00	0.00	0.00	0.00	0.00	2,310.00	11,035.00
5200	Travel & Conference Instructional	11,294.00	20,565.00	5,929.00	15,770.00	11,256.00	5,014.00	13,439.00	23,241.00	6,765.00	3,138.00	116,413.00
5202	SE Travel	198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	198.00
5215	Professional Development Title II	0.00	0.00	0.00	0.00	3,011.00	0.00	12,600.00	325.00	0.00	474.00	16,411.00
5300	Dues and Memberships	14,769.00	0.00	0.00	0.00	0.00	129.00	0.00	3,917.00	0.00	0.00	18,815.00
5400	Other Insurance	33,618.00	(102.00)	22,081.00	0.00	0.00	23,034.00	0.00	0.00	21,964.00	0.00	100,594.00
5510	Operations & Housekeeping	8,025.00	8,477.00	8,872.00	10,840.00	4,794.00	4,572.00	4,673.00	5,777.00	7,262.00	3,070.00	66,363.00
5610	Rents, Leases, Repairs	194.00	194.00	91,189.00	6,210.00	194.00	939.00	194.00	194.00	194.00	194.00	100,443.00
5800	Instructional Funds - Services	47,143.00	119,971.00	301,363.00	495,123.00	321,782.00	728,915.00	595,109.00	517,537.00	442,639.00	595,417.00	4,164,999.00
5810	Contracted Instruction	249,781.00	418,237.00	218,219.00	219,560.00	294,647.00	390,712.00	449,757.00	261,707.00	254,992.00	254,992.00	2,769,984.00
5811	Guidance & Parent Inservice	20,728.00	37,706.00	36,426.00	36,597.00	40,758.00	38,585.00	37,075.00	36,391.00	37,762.00	0.00	322,028.00
5812	Student Records	1,154.00	0.00	0.00	0.00	829.00	4,996.00	0.00	0.00	0.00	0.00	6,799.00
5813	Testing Services	7,665.00	7,237.00	7,247.00	7,247.00	8,043.00	7,405.00	7,405.00	7,402.00	82,702.00	0.00	142,352.00
5814	Inst Supe, Curr Devl,Stf	14,950.00	14,086.00	14,771.00	15,063.00	19,013.00	11,264.00	15,876.00	15,800.00	15,762.00	0.00	136,585.00
5815	IT(Media, Tech)	33,224.00	15,208.00	4,159.00	82,855.00	4,068.00	7,799.00	4,141.00	2,204.00	3,118.00	2,176.00	158,952.00
5816	School Admin	40,072.00	11,407.00	12,126.00	12,515.00	17,087.00	19,608.00	14,526.00	22,087.00	16,630.00	16.00	166,074.00
5820	Sped Admin Cert	11,507.00	24,944.00	27,744.00	27,840.00	34,351.00	29,058.00	29,542.00	26,486.00	28,939.00	0.00	240,411.00
5825	Sped Admin Class	1,104.00	2,128.00	2,128.00	2,128.00	2,443.00	2,201.00	2,199.00	2,199.00	2,199.00	0.00	18,729.00
5830	IEM Instructional	6,858.00	69,664.00	69,664.00	69,664.00	69,664.00	69,664.00	69,664.00	69,664.00	88,780.00	88,780.00	672,063.00
5835	Advertising, Newsletter	365.00	658.00	0.00	0.00	8,331.00	0.00	0.00	700.00	3,232.00	0.00	13,786.00
5840	IEM Non-Instructional	16,003.00	162,548.00	162,548.00	162,548.00	162,548.00	162,548.00	162,548.00	162,548.00	207,154.00	207,154.00	1,568,147.00
5841	Annual Audit	0.00	0.00	8,741.00	0.00	8,741.00	0.00	0.00	0.00	0.00	0.00	17,483.00
5850	Employment Costs	0.00	0.00	1,088.00	9,6							

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

**MINUTES
Tuesday, June 2nd, 2026**

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

Present: Josh Wanner, Emily Daddow, Jeff Reese, Keith Turner
Absent: Elise Nelson (*Elise Nelson arrived at 6:10*)

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.

*Josh Wanner moved to approve the consent agenda. Emily Daddow seconded.
Roll call vote 4-0.*

4. SUPERINTENDENT'S REPORT

Maggie Iby shared that pool day was a success, despite the changes due to delayed opening this year.

She shared about upcoming events, including Preschool Graduation, 8th Grade Graduation, and the End of Year Awards Assembly.

Plans for the last day of school include the annual PK/8th Graduate Walk, 8th grade vs. Staff Kickball Game, announcing this year's House Champion, and a pizza picnic.

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

Courtney Brazil expressed gratitude for the donations made to CJSF’s Birthday Cake Project in celebration of Marcum’s 100th year. CJSF was able to assemble 85 cake kits that will be donated to the Yuba-Sutter Food Bank.

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 11, 2026

6.2 Approval of Monthly Warrants: 17091, 17151, 17212

6.3 Williams Act: 0 Complaints

6.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
19	22	17	20	21	16	21	19	18	21	194

Marcum-Illinois Preschool Enrollment

Full Time 14

Prospective Marcum-Illinois Elementary School Enrollment 2026-27

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14	21	20	17	19	21	16	21	18	18	185

Marcum-Illinois Preschool Enrollment

Full Time 13

Keith Turner moved to approve the consent agenda. Jeff Reese seconded. Roll call vote 5-0.

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

8. PUBLIC HEARING

8.1 Public Hearing for 2026-2027 Budget MIUESD

Opened at 6:15pm

- No public comments

Closed at 6:16pm

8.2 Public Hearing for LCAP for MIUESD

Opened at 6:16pm

- No public comments

Closed at 6:17pm

9. INFORMATION ITEMS

9.1 2026-2027 MIUESD Budget Draft

9.2 Explanation of Excess Reserves

9.3 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 Arts and Music in Schools Funding Annual Report.

Elise Nelson moved to approve the Prop 28 Arts and Music in Schools Funding Annual Report. Emily Daddow seconded. Roll call vote 5-0.

10.2 Approve Marcum-Illinois Spirit Wear Budget up to \$12,000 for the 26-27 School Year

The Board is asked to approve the Spirit Wear Budget. The Budget for Spirit Wear is for the 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.

Emily Daddow moved to approve the Marcum-Illinois Spirit Wear Budget up to \$12,000 for the 26-27 School Year. Elise Nelson seconded. Roll call vote 5-0.

11. NEXT BOARD MEETING

June 8, 2026 6:00pm

12. CLOSED SESSION

- The Brown Act
- Conference with labor negotiator
Agency Designated Representative: Superintendent, Maggie Irby
Unrepresented employees: Certificated Employees/Classified Employees
- Interdistrict Students
- District Programs
- Student Behaviors
- Public Employee Discipline/Dismissal/Release/Complaint
- Superintendent/Principal Evaluation

13. REPORT OUT FROM CLOSED SESSION

The Board gave direction to the Superintendent to bring Stipends to the next meeting for review and update.

14. ADJOURNMENT

Adjourned at 7:46pm.



970 Klamath Lane
 Yuba City, CA 95993
 PHONE: (530) 822-2933
 FAX: (530) 822-3085

QUARTERLY REPORT ON WILLIAMS/VALENZUELA UNIFORM COMPLAINTS
(Education Code § 35186)

District: Marcum-Illinois UESD
 Person completing this form: Maggie Irby
 Title: Superintendent/Principal

The Quarterly Report will be submitted at the Sutter County Superintendent of School's Board Meeting on August 12, 2026 for the reporting months of April, May and June 2026.

Please indicate the date this information will be reported publicly at your District's governing board meeting: June 8, 2026

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total Number of Complaints	Number Resolved	Number Unresolved
Textbooks & Instructional Materials			
Teacher Vacancies or Misassignments			
Facilities/Conditions			
TOTALS			

Maggie Irby
PRINT NAME OF DISTRICT SUPERINTENDENT

SIGNATURE OF DISTRICT SUPERINTENDENT

California State Preschool Program Program Self-Evaluation Process Fiscal Year 2025–26

Contractor Legal Name:

Vendor Number:

Program Type:

Part-Day

Full-Day

Part-Day/Full-Day

Verify the collection, analysis, and integration of assessment data for ongoing program improvement in the California State Preschool Program (CSPP). (Check all that apply)

[2025-26 Program Instrument \(PDF\)](#)

[Desired Results for Children and Families Parent Survey](#)

[Desired Results for Children and Families California Department of Education Resources](#)

[myTeachstone Navigation Guide \(DOCX\)](#)

Statement of Completion: I certify all documents required as part of the Program Self Evaluation (PSE) have been completed and are available for review and/or submittal upon request.

Signature of Executive Director or Program Director

Date:

Name of Executive Director or Program Director as listed in the Child Development Management Information System (CDMIS) (please print)

Phone Number:

Staff and Board Participation

Using a narrative format, summarize the staff and board member participation in the PSE Process

FY 2025–26 PI

In a narrative format, provide a detailed summary of the analysis of the data results from the Fiscal Year 2025–26 PI. **This summary should also incorporate findings from the DRDP as well as the Set-Aside for Children with Disabilities (Exceptional Needs).** Identify a written list of tasks needed to modify the program to address all areas that need improvement, as indicated in the analysis of the findings.

Meets standards, and we have procedures in place for the ongoing monitoring to ensure these areas continue to meet standards.

Did not meet the standards – list of tasks to improve those areas in a timely and effective manner (narrative response):

Desired Results for Children and Families – Parent Survey

Using a narrative format, summarize the analysis and assessment of the data results from the Desired Results for Children and Families Parent Survey, focusing on how the program assists families in supporting their child's learning and development while addressing the families' needs.

CLASS and CLASS Environment Tool

Using a narrative format, summarize the analysis and assessment of the data to determine if the requirement to observe and enter data into the myTeachstone platform for 30% of CSPP classrooms using the CLASS and CLASS Environment Tool was met. Summarize how the analysis of CLASS and CLASS Environment data is being used to inform continuous quality improvement, including professional development opportunities for staff.

Meets standards, and we have procedures in place for the ongoing monitoring to ensure these areas continue to meet standards.

Did not meet the standards – list of tasks to improve those areas in a timely and effective manner (narrative response):

Marcum-Illinois Union School District



Marcum-Illinois Elementary School District

2026-2027 ADOPTED BUDGET REPORT

Maggie Irby
Superintendent/Principal

Marcum – Illinois Elementary School District
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2026-2027 Adopted Budget Report

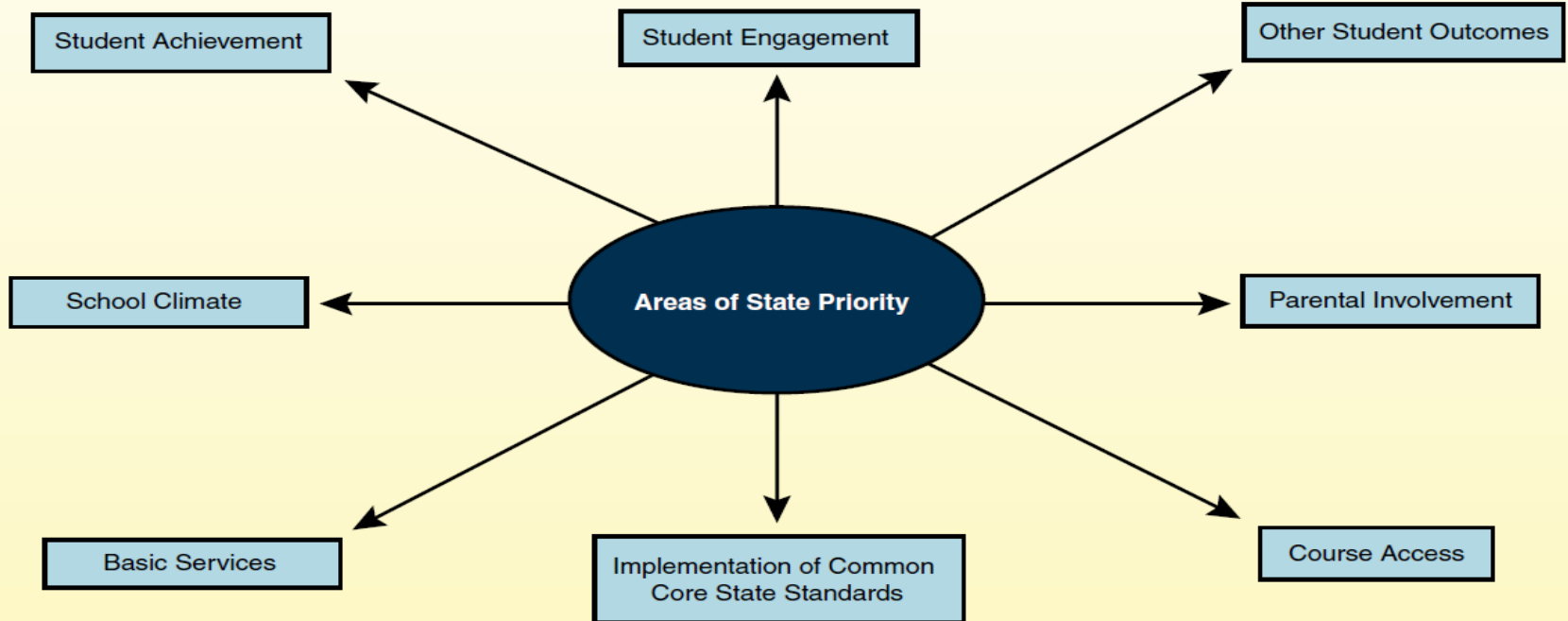
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Marcum – Illinois Elementary School District
INTRODUCTION
2026-2027
Adopted Budget Report

- 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 2025-2026 "*Estimated Actuals*" in columns A-C and the 2026-2027 "*Proposed Adopted Budget*" in columns D-F. The final column reflects the percentage of variance between the **2025-2026 Estimated Actuals** and the ***proposed 2026-2027 Adopted Budget***.

Marcum – Illinois Elementary School District
EIGHT STATE PRIORITIES
2026-2027 Adopted Budget

Eight Areas of State Priority Must Be Addressed in LCAPs

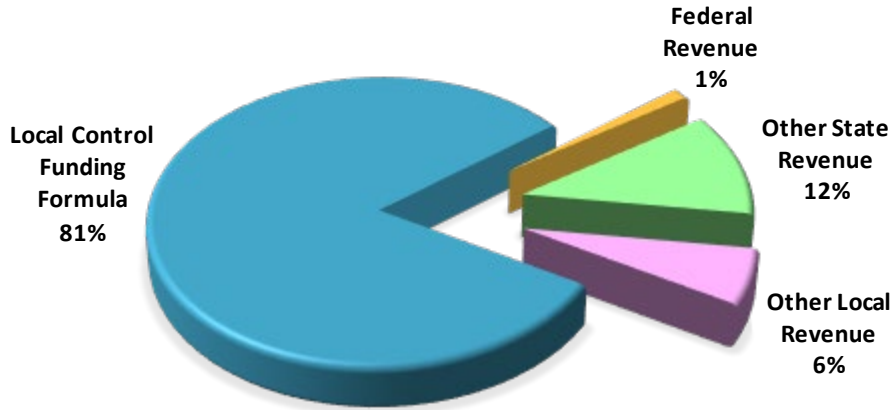


LCAP = Local Control and Accountability Plan.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2026-2027 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.

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, and local grants.

REVENUE SOURCES

Local Control Funding Formula	\$2,553,149
Federal Revenue	\$38,553
Other State Revenue	\$363,542
Other Local Revenue	\$194,660
TOTAL DISTRICT REVENUE	<u>\$3,149,904</u>
Charter Oversight	\$ 154,922
Charter Lease	\$ 361,000
TOTAL REVENUE BUDGET	<u>\$3,665,826</u>

Marcum – Illinois Elementary School District
GENERAL FUND REVENUES
2026-2027 Adopted Budget Report

Local Control Funding Formula - \$2,553,149

The \$46,927 increase in LCFF revenue for 2026-27 is due to using the prior year ADA of 187.71, and a projected COLA of 2.87%.

Federal Revenue - \$38,553

The \$20,788 decrease in Federal revenue from 2025-26 Estimated Actuals is due to the district removing prior year REAP, Title I and Title II funds from 2026-27.

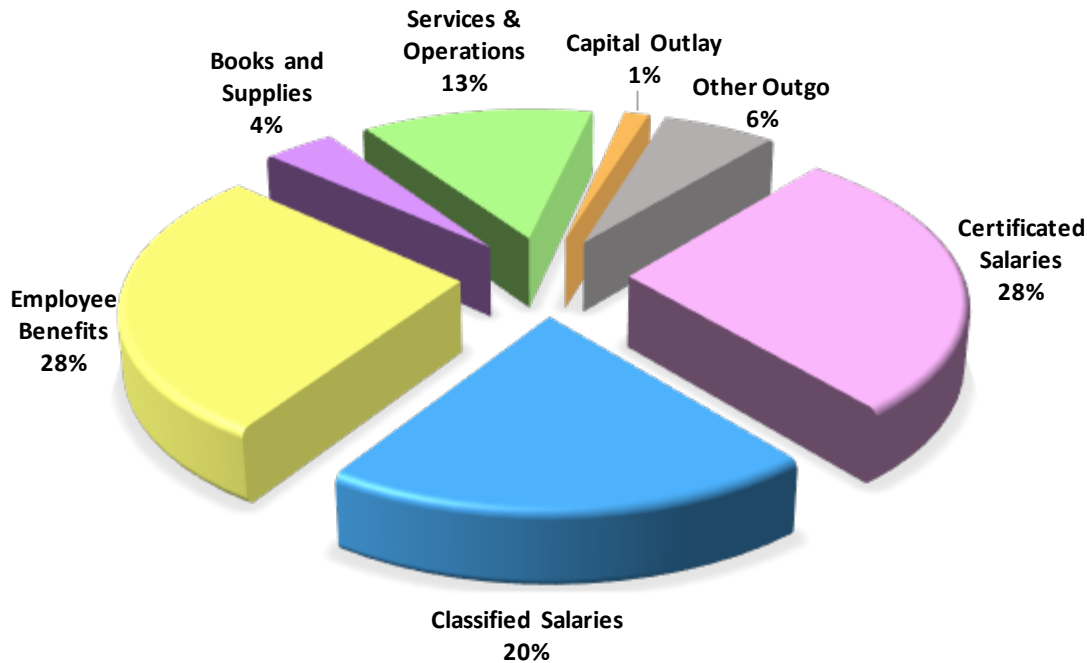
Other State Revenue - \$363,542

The \$66,712 decrease in State revenue from 2025-26 Estimated Actuals is the result of removing one-time funds such as the Student Support and Professional Development Block Grant, the Learning Recovery Emergency Block Grant, Literacy Screening funds, and prior year After School and Lottery funds from 2026-27.

Other Local Revenue - \$710,582

The decrease of \$84,130 in Other Local revenue from 2025-26 Estimated Actuals is the result of removing one-time prior year ELOP funds, a decrease in estimated Interest revenue, and other miscellaneous deposits.

Marcum – Illinois Elementary School District GENERAL FUND EXPENDITURES 2026-2027 Adopted Budget Report



EXPENDITURES

Certificated Salaries	\$1,010,740
Classified Salaries	\$736,155
Employee Benefits	\$992,521
Books and Supplies	\$141,199
Services & Operations	\$469,734
Capital Outlay	\$49,700
Other Outgo	\$228,953
Operational Budget	<u>\$3,629,002</u>
Transfers Out	<u>\$66,256</u>
TOTAL EXPENDITURES & TRANSFERS OUT	<u><u>\$3,695,258</u></u>

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2026-2027 Adopted Budget Report

CERTIFICATED SALARIES - \$1,010,740

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 \$16,080 increase in certificated salaries from 25-26 Estimated Actuals is primarily the result of budgeting a 3% off-the-salary-schedule and step and column increases.

CLASSIFIED SALARIES - \$736,155

Salary projections are based on 15.75 classified FTEs and other known staffing needs. The net \$37,763 decrease in salaries from 25-26 Estimated Actuals is a direct result of removing 1 Director position, but adding one maintenance/instructional aide position, as well as budgeting a 3% off-the-salary-schedule and step and column increases.

EMPLOYEE BENEFITS - \$992,521

The increase of \$17,832 in benefits is based on the 26-27 projected salaries.

BOOKS AND SUPPLIES - \$141,199

The books and supplies budget decreased by \$3,977 from 25-26 Estimated Actuals is the net result of removing one-time expenditures using Educator Effectiveness funds, Lottery, and REAP prior year funds. Included are 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.

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2026-2027 Adopted Budget Report

SERVICES, OTHER OPERATING EXPENSES - \$469,734

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 \$6,720 in budgeted expenditures from 25-26 Estimated Actuals is primarily due to the removal of one-time funds such as Educator Effectiveness removed from the budget in 25-26. An increase is budgeted for Learning Recovery services, and an increase in insurance cost.

CAPITAL OUTLAY - \$49,700

Capital outlay expenditures include \$29,700 for any unexpected facility repairs and improvements and \$20,000 in REAP funding to replace equipment.

OTHER OUTGO/INDIRECT - \$228,953

Other Outgoing/Indirect expenditures include the lease payments for the solar project, Mental Health transfer to COE, as well as Special Ed Excess Cost. The projected increase from 25-26 Estimated Actuals is \$15,000.

INTERFUND TRANSFERS IN/OUT - \$66,256

Transfer out from General Fund to the Cafeteria Fund (Fund 13) is \$1,701 less than 25-26 Estimated Actuals.

CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$311,722

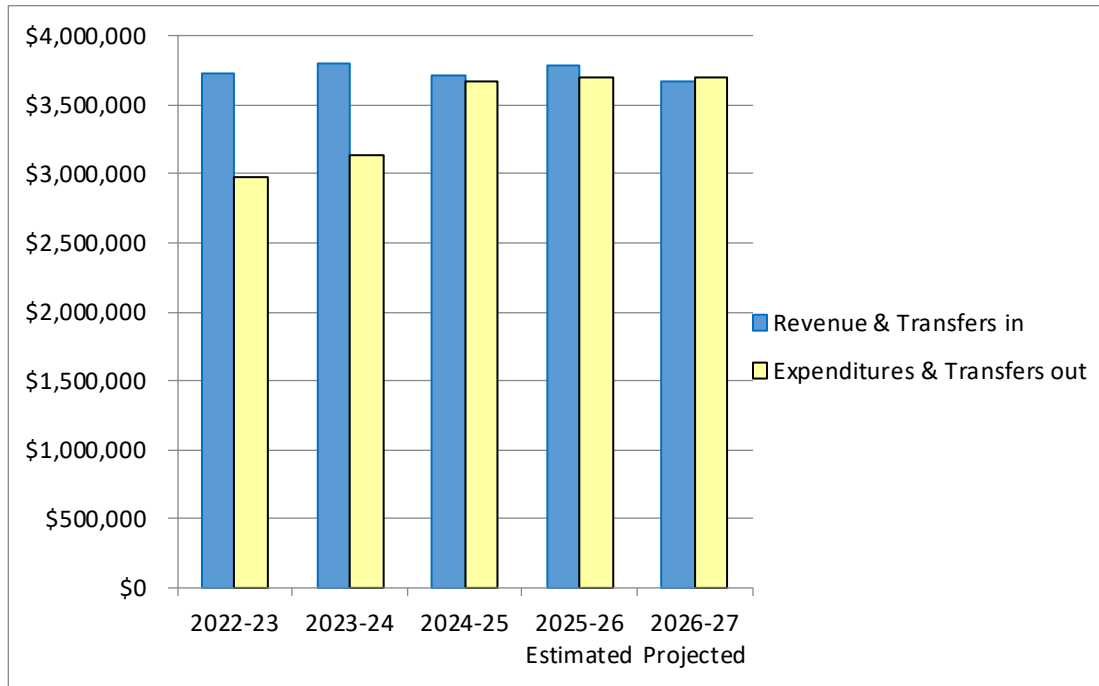
Planned contributions from unrestricted to restricted are for Special Education costs of \$175,200, \$16,000 for Routine Restricted Maintenance and \$120,522 to After School Education and Safety (ASES).

Marcum – Illinois Elementary School District

ENDING FUND BALANCE HISTORY

2026-2027 Adopted Budget Report

The estimated ending balance for the 26-27 year is \$3,163,090. Of this amount, \$739,052 (20%) has been designated for economic uncertainties, which is 15% more of that required by the State of California.



	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Revenues & Tranfers In	3,720,051	3,792,262	3,717,959	3,790,529	3,665,826
Expenditures & Transfers Out	2,978,816	3,138,336	3,673,036	3,700,507	3,695,258
(DEFICIT)/SURPLUS	741,235	653,926	44,923	90,022	(29,432)

Marcum – Illinois Elementary School District
OTHER FUNDS
2026-2027 Adopted Budget Report

Student Body Fund – 26-27 ending fund balance is projected to be \$22,794.

Child Development Fund – 26-27 ending fund balance is projected to be \$71,658. This amount is the State Preschool certified reserve account.

Cafeteria Fund – 26-27 ending fund balance is projected to be \$32,498. This amount includes the value of the nutrition services food inventory.

Capital Facilities Fund – (Developer Fees) 26-27 ending fund balance is projected to be \$73,252.

Special Reserve Fund – (Capital Outlay) 26-27 ending fund balance is projected to be \$25.



Marcum – Illinois Elementary School District

MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS

2026-2027 Adopted Budget Report

The MYP indicates that the Marcum-Illinois Union School District will have a net deficit in 2026-27 and in both subsequent years. LCFF revenue is calculated using 179.21 ADA in 27-28 and 180.96 in 28-29, and a COLA of 3.30% for 27-28 and 3.09% for 28-29.

Expenditure adjustments are as follows:

- Object 1000 Increased to record estimated cost of range and step increases in 27-28 & 28-29.
- Object 2000 Increased to record estimated cost of step increases in 27-28 & 28-29.
- Object 3000 Increased to cover the above salary adjustments and rate changes in PERS at 26.80% in 27-28 and 25.90% in 28-29 & STRS at 19.10% in 27-28 and 28-29. Unemployment insurance rate of 0.05% remains flat in 27-28 and 28-29.
- Object 4000 Removed one-time after school expenditures from 26-27. Increased expenditures by CPI of 2.75% and 2.68% in 27-28 and 28-29, respectively.
- Object 5000 Removed Prop. 28 Arts & Music ending fund balance budgeted in 26-27. Increased expenditures by CPI of 2.75% and 2.68% in 27-28 and 28-29, respectively.
- Object 6000 Budgeted for miscellaneous projects in 27-28 and 28-29. Included a CPI of 2.75% in 27-28 and 2.68% in 28-29.
- Other Outgo Budgeted the payment for solar loan according to the payment schedule in 27-28 and 28-29.
- Transfers-Out Transfer out to the Cafeteria fund was increased due to salary/benefit increases in 27-28 and 28-29.
- Other Sources No adjustments.

2026-27 Budget Development Multi-Year Projections Marcum-Illinois School District

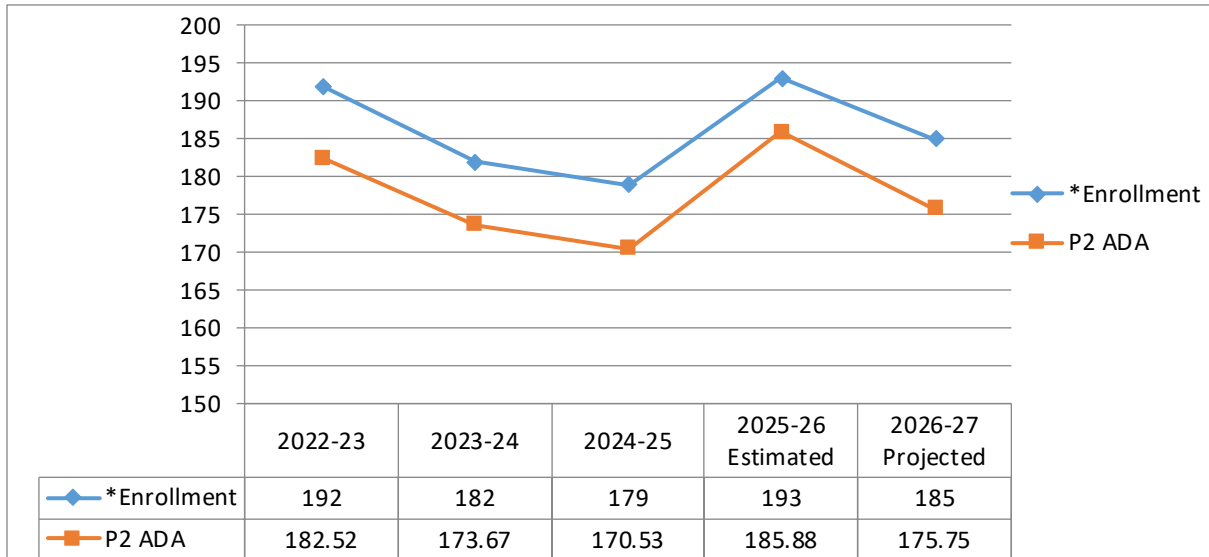
	2.87% COLA				3.30% COLA				3.09% COLA		
Funded District & County Operated ADA:	PROJECTED 2026-27			Projected Increase/ (Decrease)	PROJECTED 2027-28			Projected Increase/ (Decrease)	PROJECTED 2028-29		
	187.71 Unrestricted	ADA Restricted	Projected P-2 Total		179.21 Unrestricted	ADA Restricted	Projected P-2 Total		180.96 Unrestricted	ADA Restricted	Projected P-2 Total
REVENUES											
1) LCFF Revenue	2,553,149	0	2,553,149	-0.87%	2,530,846	0	2,530,846	4.09%	2,634,449	0	2,634,449
2) Federal Revenue	0	38,553	38,553	0.00%	0	38,553	38,553	0.00%	0	38,553	38,553
3) Other State Resources	40,849	322,693	363,542	0.20%	41,442	322,826	364,268	0.18%	42,097	322,826	364,923
4) Other Local Revenue	666,292	44,290	710,582	-0.25%	664,446	44,369	708,815	-0.46%	661,366	44,198	705,564
TOTAL REVENUES	3,260,290	405,536	3,665,826		3,236,734	405,748	3,642,482		3,337,912	405,577	3,743,489
EXPENDITURES											
1) Certificated	987,593	23,147	1,010,740	2.05%	1,023,604	7,874	1,031,478	1.25%	1,036,442	7,887	1,044,329
2) Classified	542,879	193,276	736,155	0.72%	546,665	194,765	741,430	0.66%	549,989	196,302	746,291
3) Employee Benefits-Statutory	781,252	211,269	992,521	0.99%	796,870	205,478	1,002,348	-0.17%	795,942	204,695	1,000,637
4) Books & Supplies	105,234	35,965	141,199	-5.32%	108,128	25,557	133,685	2.52%	111,026	26,027	137,053
5) Services, Other Operating	379,461	90,273	469,734	1.35%	417,850	58,217	476,067	2.68%	429,767	59,059	488,826
6) Capital Outlay	29,700	20,000	49,700	10.73%	30,517	24,518	55,035	2.68%	31,335	25,175	56,510
7) Other Outgo	38,190	190,763	228,953	-0.64%	36,720	190,763	227,483	0.65%	38,188	190,763	228,951
10) Direct Support/Indirect	(3,319)	3,319	0		(3,319)	3,319	0		(3,319)	3,319	0
TOTAL EXPENDITURES	2,860,990	768,012	3,629,002		2,957,035	710,491	3,667,526		2,989,370	713,227	3,702,597
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	399,300	(362,476)	36,824		279,699	(304,743)	(25,044)		348,542	(307,650)	40,892
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In											
b) Transfers Out	66,256	0	66,256		68,906	0	68,906		71,662	0	71,662
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt											
3) Contrib to Restricted	(311,722)	311,722	0		(315,818)	315,818	0		(320,036)	320,036	0
TOTAL OTHER SOURCES	(377,978)	311,722	66,256		(384,724)	315,818	68,906		(391,698)	320,036	71,662
NET INCREASE (DECREASE) IN FUND BALANCE	21,322	(50,754)	(29,432)		(105,025)	11,075	(93,950)		(43,157)	12,386	(30,770)
FUND BALANCE											
ESTIMATED BEGINNING BALANCE	2,837,431	355,091	3,192,522		2,858,753	304,337	3,163,090		2,753,728	315,412	3,069,140
ESTIMATED ENDING BALANCE	2,858,753	304,337	3,163,090		2,753,728	315,412	3,069,140		2,710,571	327,798	3,038,370

State Requirement 5% Reserve For Economic Uncertainties @ 20%	739,052	747,286	754,852
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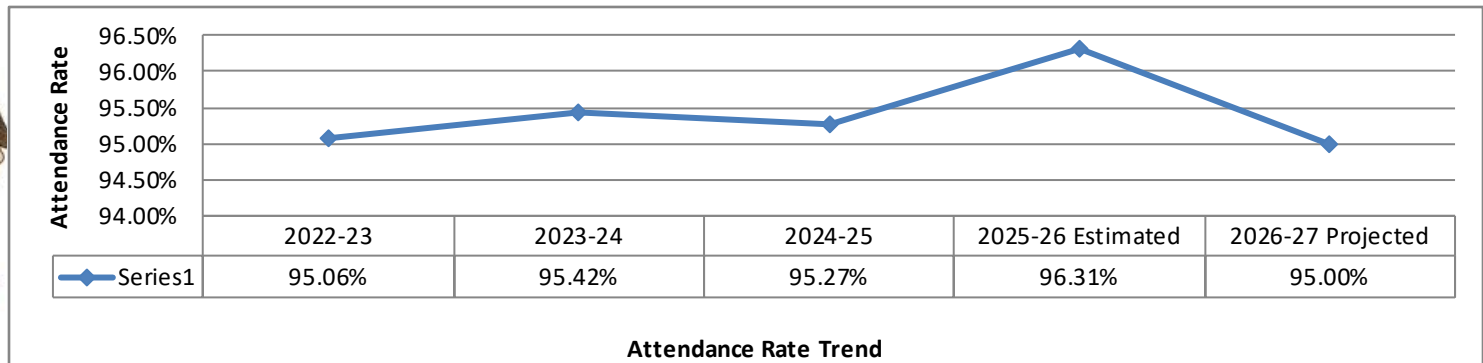
Marcum – Illinois Elementary School District

*Enrollment/ADA and Attendance Rate Trends

2026-2027 Adopted Budget Report



* Does not include county operated ADA.



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

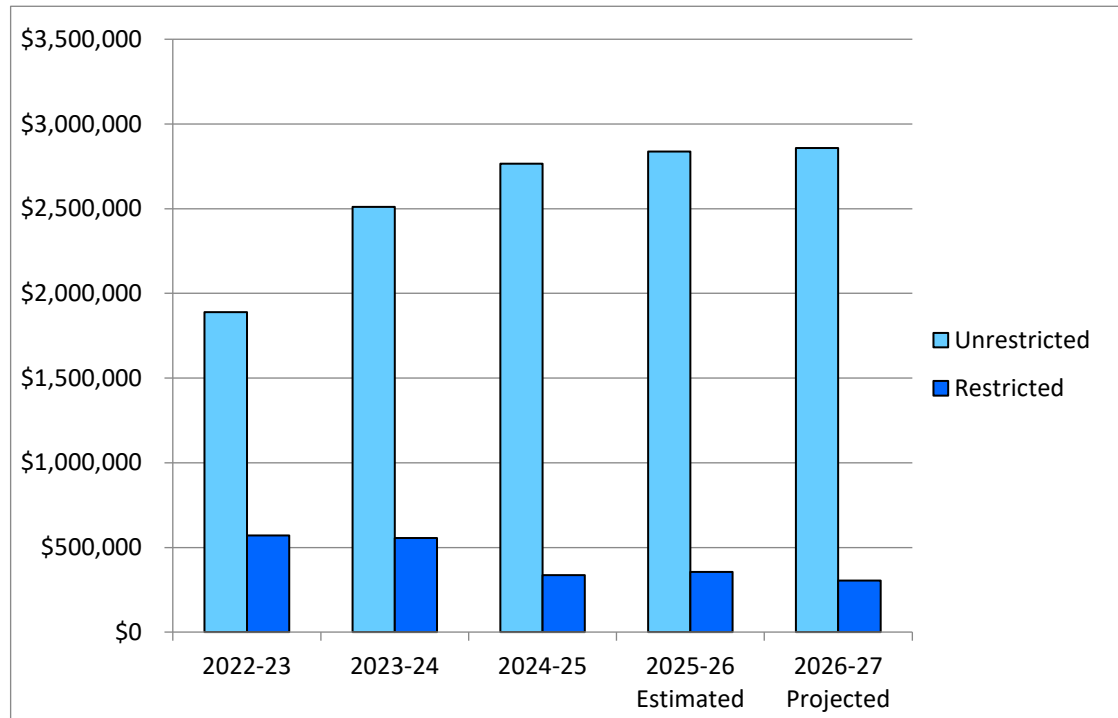


Marcum – Illinois Elementary School District

REVENUES AND TRANSFERS IN VS. EXPENDITURES AND TRANSFERS OUT

2026-2027 Adopted Budget Report

The projected 26-27 adopted budget shows a net deficit in the budget year. Current district financial data indicates that the district will maintain sufficient reserves in the Budget Year.



	2022-23	2023-24	2024-25	2025-26 Estimated	2026-27 Projected
Total EFB	\$ 2,459,059	\$ 3,066,302	\$ 3,102,500	\$ 3,192,522	\$ 3,163,090

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2025-26 Estimated	2026-27 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	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, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

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

Date: 5/29/26

Adoption Date: 6/8/26

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, 95655

Date: 6/2/26

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

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 (2025-26) annual payment?		X
				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
				06/08/2026
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

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

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

Tri-County Schools Insurance Group

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

Signature (Original signature required)

_____ Signature of Clerk/Secretary of the Governing Board	06/08/2026 Date of Meeting (Format: MM/DD/YYYY)
_____ Printed Name	_____ Title

For additional information on this certification, please contact:

Maggie Irby Name	Superintendent/Principal Title
Maggiei@sutter.k12.ca.us Email	(530) 656-2407 Telephone

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,506,222.00	0.00	2,506,222.00	2,553,149.00	0.00	2,553,149.00	1.9%
2) Federal Revenue		8100-8299	0.00	59,341.00	59,341.00	0.00	38,553.00	38,553.00	-35.0%
3) Other State Revenue		8300-8599	41,373.00	388,881.00	430,254.00	40,849.00	322,693.00	363,542.00	-15.5%
4) Other Local Revenue		8600-8799	751,117.00	43,595.00	794,712.00	666,292.00	44,290.00	710,582.00	-10.6%
5) TOTAL, REVENUES			3,298,712.00	491,817.00	3,790,529.00	3,260,290.00	405,536.00	3,665,826.00	-3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	970,222.00	24,438.00	994,660.00	987,593.00	23,147.00	1,010,740.00	1.6%
2) Classified Salaries		2000-2999	600,207.00	173,711.00	773,918.00	542,879.00	193,276.00	736,155.00	-4.9%
3) Employee Benefits		3000-3999	785,218.00	189,471.00	974,689.00	781,252.00	211,269.00	992,521.00	1.8%
4) Books and Supplies		4000-4999	97,514.00	47,662.00	145,176.00	105,234.00	35,965.00	141,199.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	387,161.00	89,293.00	476,454.00	379,461.00	90,273.00	469,734.00	-1.4%
6) Capital Outlay		6000-6999	29,700.00	24,000.00	53,700.00	29,700.00	20,000.00	49,700.00	-7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	38,190.00	175,763.00	213,953.00	38,190.00	190,763.00	228,953.00	7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,727.00)	3,727.00	0.00	(3,319.00)	3,319.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,904,485.00	728,065.00	3,632,550.00	2,860,990.00	768,012.00	3,629,002.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			394,227.00	(236,248.00)	157,979.00	399,300.00	(362,476.00)	36,824.00	-76.7%
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	67,957.00	0.00	67,957.00	66,256.00	0.00	66,256.00	-2.5%
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	(254,799.00)	254,799.00	0.00	(311,722.00)	311,722.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(322,756.00)	254,799.00	(67,957.00)	(377,978.00)	311,722.00	(66,256.00)	-2.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			71,471.00	18,551.00	90,022.00	21,322.00	(50,754.00)	(29,432.00)	-132.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,765,960.00	336,540.00	3,102,500.00	2,837,431.00	355,091.00	3,192,522.00	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,765,960.00	336,540.00	3,102,500.00	2,837,431.00	355,091.00	3,192,522.00	2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,765,960.00	336,540.00	3,102,500.00	2,837,431.00	355,091.00	3,192,522.00	2.9%
2) Ending Balance, June 30 (E + F1e)			2,837,431.00	355,091.00	3,192,522.00	2,858,753.00	304,337.00	3,163,090.00	-0.9%
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	355,091.00	355,091.00	0.00	304,337.00	304,337.00	-14.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	304,922.00	0.00	304,922.00	304,922.00	0.00	304,922.00	0.0%
Charter Oversight	0000	9780	154,922.00		154,922.00			0.00	
Purchase of a bus	0000	9780	150,000.00		150,000.00			0.00	
Charter Oversight	0000	9780			0.00	154,922.00		154,922.00	
Purchase of a bus	0000	9780			0.00	150,000.00		150,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	740,101.00	0.00	740,101.00	739,052.00	0.00	739,052.00	-0.1%
Unassigned/Unappropriated Amount		9790	1,773,938.30	0.00	1,773,938.30	1,814,779.00	0.00	1,814,779.00	2.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,859,726.89	88,691.82	1,948,418.71				
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				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	0.00	12,662.97	12,662.97				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
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			6,915,516.12	101,354.79	7,016,870.91				
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	2,475.80	0.00	2,475.80				
2) Due to Grantor Governments		9590	755.00	0.00	755.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			3,230.80	0.00	3,230.80				
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)			2,167,160.05	101,354.79	2,268,514.84				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,976,408.00	0.00	1,976,408.00	2,009,348.00	0.00	2,009,348.00	1.7%
Education Protection Account State Aid - Current Year		8012	487,327.00	0.00	487,327.00	501,314.00	0.00	501,314.00	2.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	3,758.00	0.00	3,758.00	3,758.00	0.00	3,758.00	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	220.00	0.00	220.00	220.00	0.00	220.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	518,866.00	0.00	518,866.00	518,866.00	0.00	518,866.00	0.0%
Unsecured Roll Taxes		8042	37,977.00	0.00	37,977.00	37,977.00	0.00	37,977.00	0.0%
Prior Years' Taxes		8043	4,747.00	0.00	4,747.00	4,747.00	0.00	4,747.00	0.0%
Supplemental Taxes		8044	84,156.00	0.00	84,156.00	84,156.00	0.00	84,156.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,611.00	0.00	4,611.00	4,611.00	0.00	4,611.00	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			3,118,070.00	0.00	3,118,070.00	3,164,997.00	0.00	3,164,997.00	1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(611,848.00)	0.00	(611,848.00)	(611,848.00)	0.00	(611,848.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,506,222.00	0.00	2,506,222.00	2,553,149.00	0.00	2,553,149.00	1.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		1,627.00	1,627.00		1,004.00	1,004.00	-38.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,321.00	1,321.00		735.00	735.00	-44.4%
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, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	46,393.00	46,393.00	0.00	26,814.00	26,814.00	-42.2%
TOTAL, FEDERAL REVENUE			0.00	59,341.00	59,341.00	0.00	38,553.00	38,553.00	-35.0%
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	6,666.00	0.00	6,666.00	7,109.00	0.00	7,109.00	6.6%
Lottery - Unrestricted and Instructional Materials		8560	34,111.00	13,682.00	47,793.00	33,740.00	14,562.00	48,302.00	1.1%
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									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		100,000.00	100,000.00		100,000.00	100,000.00	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		28,196.00	28,196.00		28,196.00	28,196.00	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	596.00	172,467.00	173,063.00	0.00	112,175.00	112,175.00	-35.2%
TOTAL, OTHER STATE REVENUE			41,373.00	388,881.00	430,254.00	40,849.00	322,693.00	363,542.00	-15.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	249,743.00	0.00	249,743.00	249,743.00	0.00	249,743.00	0.0%
Interest		8660	268,579.00	0.00	268,579.00	244,219.00	0.00	244,219.00	-9.1%
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	207,330.00	37,195.00	244,525.00	155,330.00	37,890.00	193,220.00	-21.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,465.00	6,400.00	31,865.00	17,000.00	6,400.00	23,400.00	-26.6%
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%
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			751,117.00	43,595.00	794,712.00	666,292.00	44,290.00	710,582.00	-10.6%
TOTAL, REVENUES			3,298,712.00	491,817.00	3,790,529.00	3,260,290.00	405,536.00	3,665,826.00	-3.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	708,024.00	23,531.00	731,555.00	724,131.00	22,641.00	746,772.00	2.1%
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	227,428.00	0.00	227,428.00	228,189.00	0.00	228,189.00	0.3%
Other Certificated Salaries		1900	34,770.00	907.00	35,677.00	35,273.00	506.00	35,779.00	0.3%
TOTAL, CERTIFICATED SALARIES			970,222.00	24,438.00	994,660.00	987,593.00	23,147.00	1,010,740.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	200,600.00	173,591.00	374,191.00	206,884.00	193,276.00	400,160.00	6.9%
Classified Support Salaries		2200	252,917.00	120.00	253,037.00	186,850.00	0.00	186,850.00	-26.2%
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	146,690.00	0.00	146,690.00	149,145.00	0.00	149,145.00	1.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			600,207.00	173,711.00	773,918.00	542,879.00	193,276.00	736,155.00	-4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	161,871.00	86,802.00	248,673.00	168,526.00	90,711.00	259,237.00	4.2%
PERS		3201-3202	163,243.00	34,731.00	197,974.00	154,525.00	38,907.00	193,432.00	-2.3%
OASDI/Medicare/Alternative		3301-3302	68,091.00	13,425.00	81,516.00	64,577.00	16,402.00	80,979.00	-0.7%
Health and Welfare Benefits		3401-3402	243,511.00	42,212.00	285,723.00	245,986.00	43,506.00	289,492.00	1.3%
Unemployment Insurance		3501-3502	844.00	108.00	952.00	823.00	116.00	939.00	-1.4%
Workers' Compensation		3601-3602	40,341.00	4,933.00	45,274.00	39,311.00	5,578.00	44,889.00	-0.9%
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	107,317.00	7,260.00	114,577.00	107,504.00	16,049.00	123,553.00	7.8%
TOTAL, EMPLOYEE BENEFITS			785,218.00	189,471.00	974,689.00	781,252.00	211,269.00	992,521.00	1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,280.00	1,354.00	3,634.00	0.00	8,000.00	8,000.00	120.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	93,616.00	30,172.00	123,788.00	103,616.00	17,095.00	120,711.00	-2.5%
Noncapitalized Equipment		4400	1,618.00	13,277.00	14,895.00	1,618.00	8,011.00	9,629.00	-35.4%
Food		4700	0.00	2,859.00	2,859.00	0.00	2,859.00	2,859.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,514.00	47,662.00	145,176.00	105,234.00	35,965.00	141,199.00	-2.7%
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	5,000.00	11,525.00	16,525.00	5,000.00	1,513.00	6,513.00	-60.6%
Dues and Memberships		5300	7,423.00	0.00	7,423.00	7,423.00	0.00	7,423.00	0.0%
Insurance		5400 - 5499	33,000.00	0.00	33,000.00	36,300.00	0.00	36,300.00	10.0%
Operations and Housekeeping Services		5500	71,790.00	0.00	71,790.00	71,790.00	0.00	71,790.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,977.00	0.00	61,977.00	61,977.00	0.00	61,977.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	190,271.00	77,768.00	268,039.00	179,271.00	88,760.00	268,031.00	0.0%
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	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			387,161.00	89,293.00	476,454.00	379,461.00	90,273.00	469,734.00	-1.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	17,200.00	0.00	17,200.00	17,200.00	0.00	17,200.00	0.0%
Buildings and Improvements of Buildings		6200	12,500.00	0.00	12,500.00	12,500.00	0.00	12,500.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	24,000.00	24,000.00	0.00	20,000.00	20,000.00	-16.7%
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			29,700.00	24,000.00	53,700.00	29,700.00	20,000.00	49,700.00	-7.4%
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	160,000.00	160,000.00	0.00	175,000.00	175,000.00	9.4%
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	15,763.00	15,763.00	0.00	15,763.00	15,763.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	10,977.00	0.00	10,977.00	10,977.00	0.00	10,977.00	0.0%
Other Debt Service - Principal		7439	27,213.00	0.00	27,213.00	27,213.00	0.00	27,213.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,190.00	175,763.00	213,953.00	38,190.00	190,763.00	228,953.00	7.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,727.00)	3,727.00	0.00	(3,319.00)	3,319.00	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			(3,727.00)	3,727.00	0.00	(3,319.00)	3,319.00	0.00	0.0%
TOTAL, EXPENDITURES			2,904,485.00	728,065.00	3,632,550.00	2,860,990.00	768,012.00	3,629,002.00	-0.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	67,957.00	0.00	67,957.00	66,256.00	0.00	66,256.00	-2.5%
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			67,957.00	0.00	67,957.00	66,256.00	0.00	66,256.00	-2.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(254,799.00)	254,799.00	0.00	(311,722.00)	311,722.00	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			(254,799.00)	254,799.00	0.00	(311,722.00)	311,722.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(322,756.00)	254,799.00	(67,957.00)	(377,978.00)	311,722.00	(66,256.00)	-2.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,506,222.00	0.00	2,506,222.00	2,553,149.00	0.00	2,553,149.00	1.9%
2) Federal Revenue		8100-8299	0.00	59,341.00	59,341.00	0.00	38,553.00	38,553.00	-35.0%
3) Other State Revenue		8300-8599	41,373.00	388,881.00	430,254.00	40,849.00	322,693.00	363,542.00	-15.5%
4) Other Local Revenue		8600-8799	751,117.00	43,595.00	794,712.00	666,292.00	44,290.00	710,582.00	-10.6%
5) TOTAL, REVENUES			3,298,712.00	491,817.00	3,790,529.00	3,260,290.00	405,536.00	3,665,826.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	1,462,301.00	490,304.00	1,952,605.00	1,490,975.00	521,682.00	2,012,657.00	3.1%
2) Instruction - Related Services		2000-2999	585,478.00	33,169.00	618,647.00	591,843.00	28,814.00	620,657.00	0.3%
3) Pupil Services		3000-3999	191,361.00	4,839.00	196,200.00	224,829.00	2,859.00	227,688.00	16.0%
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	383.00	0.00	383.00	383.00	0.00	383.00	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	170,537.00	7,990.00	178,527.00	183,720.00	7,894.00	191,614.00	7.3%
8) Plant Services		8000-8999	454,408.00	16,000.00	470,408.00	329,223.00	16,000.00	345,223.00	-26.6%
9) Other Outgo		9000-9999	38,190.00	175,763.00	213,953.00	38,190.00	190,763.00	228,953.00	7.0%
10) TOTAL, EXPENDITURES			2,904,485.00	728,065.00	3,632,550.00	2,860,990.00	768,012.00	3,629,002.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			394,227.00	(236,248.00)	157,979.00	399,300.00	(362,476.00)	36,824.00	-76.7%
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	67,957.00	0.00	67,957.00	66,256.00	0.00	66,256.00	-2.5%
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	(254,799.00)	254,799.00	0.00	(311,722.00)	311,722.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(322,756.00)	254,799.00	(67,957.00)	(377,978.00)	311,722.00	(66,256.00)	-2.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,471.00	18,551.00	90,022.00	21,322.00	(50,754.00)	(29,432.00)	-132.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,765,960.00	336,540.00	3,102,500.00	2,837,431.00	355,091.00	3,192,522.00	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,765,960.00	336,540.00	3,102,500.00	2,837,431.00	355,091.00	3,192,522.00	2.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,765,960.00	336,540.00	3,102,500.00	2,837,431.00	355,091.00	3,192,522.00	2.9%
2) Ending Balance, June 30 (E + F1e)			2,837,431.00	355,091.00	3,192,522.00	2,858,753.00	304,337.00	3,163,090.00	-0.9%
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	355,091.00	355,091.00	0.00	304,337.00	304,337.00	-14.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	304,922.00	0.00	304,922.00	304,922.00	0.00	304,922.00	0.0%
Charter Oversight	0000	9780	154,922.00		154,922.00			0.00	
Purchase of a bus	0000	9780	150,000.00		150,000.00			0.00	
Charter Oversight	0000	9780			0.00	154,922.00		154,922.00	
Purchase of a bus	0000	9780			0.00	150,000.00		150,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	740,101.00	0.00	740,101.00	739,052.00	0.00	739,052.00	-0.1%
Unassigned/Unappropriated Amount		9790	1,773,938.30	0.00	1,773,938.30	1,814,779.00	0.00	1,814,779.00	2.3%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	5,000.00	5,000.00
6019	Student Support and Professional Development Discretionary Block Grant	53,390.00	53,390.00
6266	Educator Effectiveness, FY 2021-22	1.00	1.00
6300	Lottery: Instructional Materials	70,123.00	76,685.00
6547	Special Education Early Intervention Preschool Grant	76,142.00	85,967.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,513.00	1.00
7435	Learning Recovery Emergency Block Grant	58,007.00	0.00
7810	Other Restricted State	44,016.00	43,507.00
9010	Other Restricted Local	42,899.00	39,786.00
Total, Restricted Balance		355,091.00	304,337.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,380.00	10,380.00	0.0%
5) TOTAL, REVENUES			10,380.00	10,380.00	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	6,186.00	6,186.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,338.00	3,338.00	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			9,524.00	9,524.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			856.00	856.00	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)			856.00	856.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,082.00	21,938.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,082.00	21,938.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,082.00	21,938.00	4.1%
2) Ending Balance, June 30 (E + F1e)			21,938.00	22,794.00	3.9%
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	21,938.00	22,794.00	3.9%
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					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	21,082.40		
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			21,082.40		
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)			21,082.40		
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	10,380.00	10,380.00	0.0%
TOTAL, REVENUES			10,380.00	10,380.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	6,186.00	6,186.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,186.00	6,186.00	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	3,338.00	3,338.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,338.00	3,338.00	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			9,524.00	9,524.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,380.00	10,380.00	0.0%
5) TOTAL, REVENUES			10,380.00	10,380.00	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		9,524.00	9,524.00	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			9,524.00	9,524.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			856.00	856.00	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)			856.00	856.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,082.00	21,938.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,082.00	21,938.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,082.00	21,938.00	4.1%
2) Ending Balance, June 30 (E + F1e)			21,938.00	22,794.00	3.9%
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	21,938.00	22,794.00	3.9%
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	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	21,938.00	22,794.00
Total, Restricted Balance		21,938.00	22,794.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	129,609.00	104,423.00	-19.4%
4) Other Local Revenue		8600-8799	66,327.00	66,461.00	0.2%
5) TOTAL, REVENUES			195,936.00	170,884.00	-12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	101,249.00	93,937.00	-7.2%
3) Employee Benefits		3000-3999	65,509.00	51,035.00	-22.1%
4) Books and Supplies		4000-4999	8,121.00	9,421.00	16.0%
5) Services and Other Operating Expenditures		5000-5999	3,862.00	3,479.00	-9.9%
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			178,741.00	157,872.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,195.00	13,012.00	-24.3%
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)			17,195.00	13,012.00	-24.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,451.00	58,646.00	41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,451.00	58,646.00	41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,451.00	58,646.00	41.5%
2) Ending Balance, June 30 (E + F1e)			58,646.00	71,658.00	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,646.00	71,658.00	22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	71,912.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			71,912.06		
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)			71,912.06		
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	106,531.00	91,411.00	-14.2%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,078.00	13,012.00	-43.6%
TOTAL, OTHER STATE REVENUE			129,609.00	104,423.00	-19.4%
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	1,327.00	1,461.00	10.1%
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			66,327.00	66,461.00	0.2%
TOTAL, REVENUES			195,936.00	170,884.00	-12.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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	101,249.00	93,937.00	-7.2%
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			101,249.00	93,937.00	-7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	450.00	0.00	-100.0%
PERS		3201-3202	22,996.00	24,205.00	5.3%
OASDI/Medicare/Alternative		3301-3302	8,587.00	7,120.00	-17.1%
Health and Welfare Benefits		3401-3402	21,478.00	17,411.00	-18.9%
Unemployment Insurance		3501-3502	55.00	45.00	-18.2%
Workers' Compensation		3601-3602	2,653.00	2,254.00	-15.0%
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	9,290.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			65,509.00	51,035.00	-22.1%
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	6,821.00	8,121.00	19.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,300.00	1,300.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,121.00	9,421.00	16.0%
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	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	3,862.00	3,479.00	-9.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,862.00	3,479.00	-9.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	2025-26 Estimated Actuals	2026-27 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			178,741.00	157,872.00	-11.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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					
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	129,609.00	104,423.00	-19.4%
4) Other Local Revenue		8600-8799	66,327.00	66,461.00	0.2%
5) TOTAL, REVENUES			195,936.00	170,884.00	-12.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		176,543.00	156,057.00	-11.6%
2) Instruction - Related Services	2000-2999		898.00	515.00	-42.7%
3) Pupil Services	3000-3999		1,300.00	1,300.00	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			178,741.00	157,872.00	-11.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,195.00	13,012.00	-24.3%
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)			17,195.00	13,012.00	-24.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,451.00	58,646.00	41.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,451.00	58,646.00	41.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,451.00	58,646.00	41.5%
2) Ending Balance, June 30 (E + F1e)			58,646.00	71,658.00	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,646.00	71,658.00	22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
6130	Early Education: Center-Based Reserve Account	16,282.00	16,282.00
7810	Other Restricted State	42,364.00	55,376.00
Total, Restricted Balance		58,646.00	71,658.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,585.00	52,585.00	0.0%
3) Other State Revenue		8300-8599	136,433.00	120,538.00	-11.7%
4) Other Local Revenue		8600-8799	1,394.00	1,622.00	16.4%
5) TOTAL, REVENUES			190,412.00	174,745.00	-8.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	52,339.00	49,150.00	-6.1%
3) Employee Benefits		3000-3999	36,667.00	34,618.00	-5.6%
4) Books and Supplies		4000-4999	151,355.00	165,498.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	2,113.00	7,630.00	261.1%
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			242,474.00	256,896.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,062.00)	(82,151.00)	57.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,957.00	66,256.00	-2.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			67,957.00	66,256.00	-2.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,895.00	(15,895.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,498.00	48,393.00	48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,498.00	48,393.00	48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,498.00	48,393.00	48.9%
2) Ending Balance, June 30 (E + F1e)			48,393.00	32,498.00	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	2,381.08	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	45,761.92	32,498.00	-29.0%
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	(90,051.56)		
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	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,381.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(87,420.48)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(87,420.48)		
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	136,433.00	120,538.00	-11.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,433.00	120,538.00	-11.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	932.00	1,025.00	10.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	369.00	597.00	61.8%
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	93.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,394.00	1,622.00	16.4%
TOTAL, REVENUES			190,412.00	174,745.00	-8.2%
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	52,339.00	49,150.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			52,339.00	49,150.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,591.00	12,447.00	-1.1%
OASDI/Medicare/Alternative		3301-3302	3,450.00	3,316.00	-3.9%
Health and Welfare Benefits		3401-3402	19,344.00	17,650.00	-8.8%
Unemployment Insurance		3501-3502	26.00	25.00	-3.8%
Workers' Compensation		3601-3602	1,256.00	1,180.00	-6.1%
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			36,667.00	34,618.00	-5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,724.00	15,102.00	28.8%
Noncapitalized Equipment		4400	0.00	7,000.00	New
Food		4700	139,631.00	143,396.00	2.7%
TOTAL, BOOKS AND SUPPLIES			151,355.00	165,498.00	9.3%
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	1,412.00	6,929.00	390.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,113.00	7,630.00	261.1%
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			242,474.00	256,896.00	5.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	67,957.00	66,256.00	-2.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			67,957.00	66,256.00	-2.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			67,957.00	66,256.00	-2.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,585.00	52,585.00	0.0%
3) Other State Revenue		8300-8599	136,433.00	120,538.00	-11.7%
4) Other Local Revenue		8600-8799	1,394.00	1,622.00	16.4%
5) TOTAL, REVENUES			190,412.00	174,745.00	-8.2%
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		242,474.00	256,896.00	5.9%
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			242,474.00	256,896.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(52,062.00)	(82,151.00)	57.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	67,957.00	66,256.00	-2.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			67,957.00	66,256.00	-2.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,895.00	(15,895.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,498.00	48,393.00	48.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,498.00	48,393.00	48.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,498.00	48,393.00	48.9%
2) Ending Balance, June 30 (E + F1e)			48,393.00	32,498.00	-32.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	2,381.08	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,621.92	10,253.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	22,245.00	22,245.00
7042	Child Nutrition: Food Service Staff Retention & Recruitment Funds (2025 KIT Funds)	15,895.00	0.00
Total, Restricted Balance		45,761.92	32,498.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	11,307.00	13,310.00	17.7%
5) TOTAL, REVENUES			11,307.00	13,310.00	17.7%
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)			11,307.00	13,310.00	17.7%
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)			11,307.00	13,310.00	17.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,635.00	59,942.00	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,635.00	59,942.00	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,635.00	59,942.00	23.2%
2) Ending Balance, June 30 (E + F1e)			59,942.00	73,252.00	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	59,942.00	73,252.00	22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,589.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			47,589.58		
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)			47,589.58		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,890.00	1,890.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	9,417.00	11,420.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			11,307.00	13,310.00	17.7%
TOTAL, REVENUES			11,307.00	13,310.00	17.7%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
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%
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%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,307.00	13,310.00	17.7%
5) TOTAL, REVENUES			11,307.00	13,310.00	17.7%
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)			11,307.00	13,310.00	17.7%
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)			11,307.00	13,310.00	17.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,635.00	59,942.00	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,635.00	59,942.00	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,635.00	59,942.00	23.2%
2) Ending Balance, June 30 (E + F1e)			59,942.00	73,252.00	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	59,942.00	73,252.00	22.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	59,942.00	73,252.00
Total, Restricted Balance		59,942.00	73,252.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	23.00	24.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23.00	24.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23.00	24.00	4.3%
2) Ending Balance, June 30 (E + F1e)			24.00	25.00	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	24.00	25.00	4.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			23.22		
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)			23.22		
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%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference	
OPEB, Allocated		3701-3702	0.00	0.00	0.0%	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	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%

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

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	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	23.00	24.00	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23.00	24.00	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23.00	24.00	4.3%
2) Ending Balance, June 30 (E + F1e)			24.00	25.00	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	24.00	25.00	4.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	185.88	185.88	185.88	175.75	175.75	185.88
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	185.88	185.88	185.88	175.75	175.75	185.88
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.83	1.83	1.83	1.83	1.83	1.83
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)	1.83	1.83	1.83	1.83	1.83	1.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	187.71	187.71	187.71	177.58	177.58	187.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
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	2025-26 Estimated Actuals			2026-27 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)	ESTIMATES THROUGH THE MONTH OF:									
			July	August	September	October	November	December	January	February		
ESTIMATES THROUGH THE MONTH OF:		JUNE										
A. BEGINNING CASH			2,823,770.46	2,787,392.46	2,600,074.46	2,614,747.46	2,566,729.46	2,494,935.46	2,300,115.46	2,304,256.46		
B. RECEIPTS												
LCFF Sources												
Principal Apportionment	8010-8019		100,467.00	100,467.00	306,170.00	180,841.00	180,841.00	232,238.00	186,716.00	180,841.00		
Property Taxes	8020-8079			40.00		26.00			5,866.00	286,302.00		
Miscellaneous Funds	8080-8099		(17,711.00)	(8,499.00)	(62,222.00)	(31,978.00)	(31,978.00)	(121,233.00)	1,088.00	(65,873.00)		
Federal Revenue	8100-8299			135.00		336.00	7,514.00	(3,326.00)	(404.00)	9,225.00		
Other State Revenue	8300-8599			1,215.00		39,165.00	3,574.00	2,595.00	11,709.00	294.00		
Other Local Revenue	8600-8799		1,265.00	2,293.00	37,473.00	24,603.00	8,781.00	45,721.00	51,040.00	8,557.00		
Interfund Transfers In	8900-8929											
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			84,021.00	95,651.00	281,421.00	212,993.00	168,732.00	155,995.00	256,015.00	419,346.00		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		19,814.00	80,951.00	83,314.00	80,395.00	86,058.00	109,757.00	83,615.00	87,861.00		
Classified Salaries	2000-2999		34,600.00	62,757.00	58,703.00	59,842.00	50,544.00	80,714.00	55,392.00	58,837.00		
Employee Benefits	3000-3999		29,346.00	76,769.00	76,780.00	76,262.00	73,455.00	86,797.00	77,938.00	80,369.00		
Books and Supplies	4000-4999		2,332.00	14,846.00	13,607.00	18,163.00	9,182.00	256.00	6,957.00	10,124.00		
Services	5000-5999		62,606.00	35,866.00	36,577.00	41,146.00	28,618.00	6,064.00	73,860.00	26,109.00		
Capital Outlay	6000-6999						689.00	(303.00)	515.00	5,522.00		
Other Outgo	7000-7499			19,095.00				(353.00)	72,519.00	3,247.00		
Interfund Transfers Out	7600-7629							706.00	(897.00)	1,971.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			148,698.00	290,284.00	268,981.00	275,808.00	248,193.00	356,510.00	300,627.00	288,335.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	4,500.00								
Accounts Receivable	9200-9299	313,778.00	120,113.00	35,864.00	9,540.00	13,401.00	665.00	553.00	10,016.00	2,524.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	5,037,320.00								
SUBTOTAL		5,355,598.00	120,113.00	35,864.00	9,540.00	13,401.00	665.00	553.00	10,016.00	2,524.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	241,721.00	91,814.00	28,549.00	7,307.00	(1,396.00)	(7,002.00)	(5,142.00)	(38,737.00)	8,376.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	4,745,125.00								
SUBTOTAL		4,986,846.00	91,814.00	28,549.00	7,307.00	(1,396.00)	(7,002.00)	(5,142.00)	(38,737.00)	8,376.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		368,752.00	28,299.00	7,315.00	2,233.00	14,797.00	7,667.00	5,695.00	48,753.00	(5,852.00)
E. NET INCREASE/DECREASE (B - C + D)			(36,378.00)	(187,318.00)	14,673.00	(48,018.00)	(71,794.00)	(194,820.00)	4,141.00	125,159.00
F. ENDING CASH (A + E)			2,787,392.46	2,600,074.46	2,614,747.46	2,566,729.46	2,494,935.46	2,300,115.46	2,304,256.46	2,429,415.46
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		2,429,415.46	2,579,761.46	2,624,602.46	2,517,542.46				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	306,170.00	180,841.00	180,841.00	374,229.00	0.00		2,510,662.00	2,510,662.00
Property Taxes	8020-8079	38,005.00	43,614.00	77,015.00	203,467.00			654,335.00	654,335.00
Miscellaneous Funds	8080-8099	(52,604.00)	(28,432.00)	(84,197.00)	(108,209.00)			(611,848.00)	(611,848.00)
Federal Revenue	8100-8299	6,102.00	6,090.00	3,416.00	7,931.00	1,534.00		38,553.00	38,553.00
Other State Revenue	8300-8599	43,732.00	25,686.00	3,624.00	203,213.00	28,735.00		363,542.00	363,542.00
Other Local Revenue	8600-8799	38,807.00	155,421.00	17,394.00	252,433.00	66,794.00		710,582.00	710,582.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		380,212.00	383,220.00	198,093.00	933,064.00	97,063.00	0.00	3,665,826.00	3,665,826.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	87,354.00	91,643.00	87,396.00	102,602.00	9,980.00		1,010,740.00	1,010,740.00
Classified Salaries	2000-2999	58,755.00	60,392.00	61,985.00	57,132.00	36,502.00		736,155.00	736,155.00
Employee Benefits	3000-3999	79,624.00	81,341.00	93,164.00	128,496.00	32,180.00		992,521.00	992,521.00
Books and Supplies	4000-4999	7,079.00	14,412.00	14,542.00	17,462.00	12,237.00		141,199.00	141,199.00
Services	5000-5999	3,060.00	13,729.00	29,635.00	26,736.00	85,728.00		469,734.00	469,734.00
Capital Outlay	6000-6999	2,715.00	6,629.00	7,907.00	26,026.00			49,700.00	49,700.00
Other Outgo	7000-7499	2,085.00	58,859.00	17,765.00	38,194.00			228,953.00	228,953.00
Interfund Transfers Out	7600-7629	6,999.00	9,174.00	11,372.00	36,931.00			66,256.00	66,256.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		247,671.00	336,179.00	323,766.00	433,579.00	176,627.00	0.00	3,695,258.00	3,695,258.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,339.00		7,723.00		111,040.00		313,778.00	
Due From Other Funds	9310					4,500.00		4,500.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490				205,624.00	4,831,696.00		5,037,320.00	
SUBTOTAL		2,339.00	0.00	7,723.00	205,624.00	4,947,236.00	0.00	5,355,598.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(15,466.00)	2,200.00	(10,890.00)	11,120.00	170,988.00		241,721.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690				249,744.00	4,495,381.00		4,745,125.00	
SUBTOTAL		(15,466.00)	2,200.00	(10,890.00)	260,864.00	4,666,369.00	0.00	4,986,846.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		17,805.00	(2,200.00)	18,613.00	(55,240.00)	280,867.00	0.00	368,752.00	
E. NET INCREASE/DECREASE (B - C + D)		150,346.00	44,841.00	(107,060.00)	444,245.00	201,303.00	0.00	339,320.00	(29,432.00)
F. ENDING CASH (A + E)		2,579,761.46	2,624,602.46	2,517,542.46	2,961,787.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,163,090.46	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			2,961,787.46	2,802,607.46	2,569,362.46	2,571,220.46	2,496,431.46	2,374,252.46	2,316,959.46	2,337,318.46
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		100,467.00	100,467.00	306,170.00	180,841.00	180,841.00	306,170.00	180,841.00	180,841.00
Property Taxes	8020-8079			40.00		26.00			5,866.00	313,302.00
Miscellaneous Funds	8080-8099		(8,524.00)	(8,524.00)	(62,404.00)	(32,071.00)	(32,071.00)	(121,586.00)	(32,071.00)	(66,065.00)
Federal Revenue	8100-8299			135.00		336.00	7,514.00		2,520.00	7,225.00
Other State Revenue	8300-8599			1,217.00		39,243.00	3,581.00	2,600.00	18,356.00	294.00
Other Local Revenue	8600-8799		1,262.00	2,287.00	37,380.00	24,542.00	8,759.00	45,607.00	50,913.00	8,536.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			93,205.00	95,622.00	281,146.00	212,917.00	168,624.00	232,791.00	226,425.00	444,133.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		28,912.00	85,655.00	90,540.00	85,639.00	106,526.00	86,376.00	88,213.00	89,048.00
Classified Salaries	2000-2999		27,998.00	58,429.00	59,492.00	57,359.00	72,797.00	66,192.00	58,636.00	59,258.00
Employee Benefits	3000-3999		36,436.00	79,056.00	79,743.00	77,848.00	85,342.00	84,748.00	78,599.00	81,165.00
Books and Supplies	4000-4999		9,189.00	9,669.00	10,200.00	15,665.00	7,492.00	7,778.00	9,097.00	10,745.00
Services	5000-5999		25,047.00	44,235.00	25,568.00	28,884.00	26,890.00	14,029.00	28,374.00	35,583.00
Capital Outlay	6000-6999		6,091.00	1,762.00	3,238.00	4,862.00	1,826.00	1,481.00	2,593.00	6,114.00
Other Outgo	7000-7499			17,430.00				38,578.00	3,226.00	17,430.00
Interfund Transfers Out	7600-7629			2,050.00				5,915.00	422.00	3,085.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			133,673.00	298,286.00	268,781.00	270,257.00	300,873.00	305,097.00	269,160.00	302,428.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	4,500.00								
Accounts Receivable	9200-9299	208,103.00	49,276.00	46,427.00		16,495.00		619.00	2,388.00	1,509.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	4,831,696.00								
SUBTOTAL		5,044,299.00	49,276.00	46,427.00	0.00	16,495.00	0.00	619.00	2,388.00	1,509.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	347,614.00	167,988.00	77,008.00	10,507.00	33,944.00	(10,070.00)	(14,394.00)	(60,706.00)	5,176.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	4,495,381.00								
SUBTOTAL		4,842,995.00	167,988.00	77,008.00	10,507.00	33,944.00	(10,070.00)	(14,394.00)	(60,706.00)	5,176.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		201,304.00	(118,712.00)	(30,581.00)	(10,507.00)	(17,449.00)	10,070.00	15,013.00	63,094.00	(3,667.00)
E. NET INCREASE/DECREASE (B - C + D)			(159,180.00)	(233,245.00)	1,858.00	(74,789.00)	(122,179.00)	(57,293.00)	20,359.00	138,038.00
F. ENDING CASH (A + E)			2,802,607.46	2,569,362.46	2,571,220.46	2,496,431.46	2,374,252.46	2,316,959.46	2,337,318.46	2,475,356.46
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		2,475,356.46	2,656,693.46	2,741,218.46	2,562,605.46				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	306,170.00	180,841.00	180,841.00	285,652.00			2,490,142.00	2,490,142.00
Property Taxes	8020-8079	72,505.00	77,616.00	2,015.00	182,965.00			654,335.00	654,335.00
Miscellaneous Funds	8080-8099	(52,757.00)	(28,514.00)	(84,442.00)	(84,602.00)			(613,631.00)	(613,631.00)
Federal Revenue	8100-8299	2,102.00	3,113.00	1,325.00	12,673.00	1,610.00		38,553.00	38,553.00
Other State Revenue	8300-8599	43,819.00	25,737.00	3,631.00	195,618.00	30,172.00		364,268.00	364,268.00
Other Local Revenue	8600-8799	38,710.00	155,035.00	17,351.00	248,299.00	70,134.00		708,815.00	708,815.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		410,549.00	413,828.00	120,721.00	840,605.00	101,916.00	0.00	3,642,482.00	3,642,482.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	88,531.00	89,846.00	88,574.00	103,618.00			1,031,478.00	1,031,478.00
Classified Salaries	2000-2999	59,177.00	60,825.00	62,430.00	60,511.00	38,326.00		741,430.00	741,430.00
Employee Benefits	3000-3999	80,412.00	82,146.00	82,642.00	120,287.00	33,924.00		1,002,348.00	1,002,348.00
Books and Supplies	4000-4999	6,703.00	11,127.00	13,768.00	13,405.00	8,847.00		133,685.00	133,685.00
Services	5000-5999	19,317.00	24,048.00	44,202.00	71,590.00	88,300.00		476,067.00	476,067.00
Capital Outlay	6000-6999	792.00	5,126.00	7,665.00	13,485.00			55,035.00	55,035.00
Other Outgo	7000-7499	2,072.00	58,481.00	17,651.00	72,615.00			227,483.00	227,483.00
Interfund Transfers Out	7600-7629		9,541.00	11,826.00	36,067.00			68,906.00	68,906.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		257,004.00	341,140.00	328,758.00	491,578.00	169,397.00	0.00	3,736,432.00	3,736,432.00
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	1,551.00		13,764.00	(59,010.00)	135,084.00		208,103.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490				198,782.00	4,632,914.00		4,831,696.00	
SUBTOTAL		1,551.00	0.00	13,764.00	139,772.00	4,772,498.00	0.00	5,044,299.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(26,241.00)	(11,837.00)	(15,660.00)	40,970.00	150,929.00		347,614.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690				249,744.00	4,245,637.00		4,495,381.00	
SUBTOTAL		(26,241.00)	(11,837.00)	(15,660.00)	290,714.00	4,396,566.00	0.00	4,842,995.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		27,792.00	11,837.00	29,424.00	(150,942.00)	375,932.00	0.00	201,304.00	
E. NET INCREASE/DECREASE (B - C + D)		181,337.00	84,525.00	(178,613.00)	198,085.00	308,451.00	0.00	107,354.00	(93,950.00)
F. ENDING CASH (A + E)		2,656,693.46	2,741,218.46	2,562,605.46	2,760,690.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,069,141.46	

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) 34,068.00
- 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) 2,709,199.00

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) 1.26%

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. 0.00
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) 70,009.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,860.00

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)	5,528.01
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)	79,397.01
9. Carry-Forward Adjustment (Part IV, Line F)	5,025.86
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	84,422.87
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,928,605.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	618,647.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	193,341.00
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)	383.00
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)	90,158.00
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)	433,202.99
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	9,524.00
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)	177,441.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	102,843.00
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)	3,570,471.99
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)	2.22%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	2.36%

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)	79,397.01
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,533.52)
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 (2.04%) times Part III, Line B19); zero if negative	5,025.86
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.04%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	5,025.86
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	5,025.86

Approved indirect cost rate: 2.04%

Highest rate used in any program: 2.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	96,531.00	1,969.00	2.04%
01	3010	11,396.00	231.00	2.03%
01	4035	1,295.00	26.00	2.01%
01	6266	14,849.00	302.00	2.03%
01	6770	33,003.00	281.00	0.85%
01	7435	44,541.00	908.00	2.04%
01	7810	500.00	10.00	2.00%

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(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	2,553,149.00	-0.87%	2,530,846.00	4.09%	2,634,449.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	40,849.00	1.45%	41,442.00	1.58%	42,097.00
4. Other Local Revenues	8600-8799	666,292.00	-0.28%	664,446.00	-0.46%	661,366.00
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	(311,722.00)	1.31%	(315,818.00)	1.34%	(320,036.00)
6. Total (Sum lines A1 thru A5c)		2,948,568.00	-0.94%	2,920,916.00	3.32%	3,017,876.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				987,593.00		1,023,604.00
b. Step & Column Adjustment				20,133.00		12,464.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				15,878.00		374.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	987,593.00	3.65%	1,023,604.00	1.25%	1,036,442.00
2. Classified Salaries						
a. Base Salaries				542,879.00		546,665.00
b. Step & Column Adjustment				3,319.00		3,227.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				467.00		97.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	542,879.00	0.70%	546,665.00	0.61%	549,989.00
3. Employee Benefits	3000-3999	781,252.00	2.00%	796,870.00	-0.12%	795,942.00
4. Books and Supplies	4000-4999	105,234.00	2.75%	108,128.00	2.68%	111,026.00
5. Services and Other Operating Expenditures	5000-5999	379,461.00	10.12%	417,850.00	2.85%	429,767.00
6. Capital Outlay	6000-6999	29,700.00	2.75%	30,517.00	2.68%	31,335.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,190.00	-3.85%	36,720.00	4.00%	38,188.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,319.00)	0.00%	(3,319.00)	0.00%	(3,319.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	66,256.00	4.00%	68,906.00	4.00%	71,662.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,927,246.00	3.37%	3,025,941.00	1.16%	3,061,032.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		21,322.00		(105,025.00)		(43,156.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,837,431.00		2,858,753.00		2,753,728.00
2. Ending Fund Balance (Sum lines C and D1)		2,858,753.00		2,753,728.00		2,710,572.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
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	304,922.00		304,922.00		304,922.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	739,052.00		747,286.00		754,852.00
2. Unassigned/Unappropriated	9790	1,814,779.00		1,701,520.00		1,650,798.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,858,753.00		2,753,728.00		2,710,572.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	739,052.00		747,286.00		754,852.00
c. Unassigned/Unappropriated	9790	1,814,779.00		1,701,520.00		1,650,798.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,553,831.00		2,448,806.00		2,405,650.00
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.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	38,553.00	0.00%	38,553.00	0.00%	38,553.00
3. Other State Revenues	8300-8599	322,693.00	0.04%	322,826.00	0.00%	322,826.00
4. Other Local Revenues	8600-8799	44,290.00	0.18%	44,369.00	-0.39%	44,198.00
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	311,722.00	1.31%	315,818.00	1.34%	320,036.00
6. Total (Sum lines A1 thru A5c)		717,258.00	0.60%	721,566.00	0.56%	725,613.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,147.00		7,874.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,273.00)		13.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,147.00	-65.98%	7,874.00	0.17%	7,887.00
2. Classified Salaries						
a. Base Salaries				193,276.00		194,765.00
b. Step & Column Adjustment				1,446.00		1,492.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				43.00		45.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	193,276.00	0.77%	194,765.00	0.79%	196,302.00
3. Employee Benefits	3000-3999	211,269.00	-2.74%	205,478.00	-0.38%	204,695.00
4. Books and Supplies	4000-4999	35,965.00	-28.94%	25,557.00	1.84%	26,027.00
5. Services and Other Operating Expenditures	5000-5999	90,273.00	-35.51%	58,217.00	1.45%	59,059.00
6. Capital Outlay	6000-6999	20,000.00	22.59%	24,518.00	2.68%	25,175.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	190,763.00	0.00%	190,763.00	0.00%	190,763.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,319.00	0.00%	3,319.00	0.00%	3,319.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		768,012.00	-7.49%	710,491.00	0.39%	713,227.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(50,754.00)		11,075.00		12,386.00

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		355,091.00		304,337.00		315,412.00
2. Ending Fund Balance (Sum lines C and D1)		304,337.00		315,412.00		327,798.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	304,337.00		315,412.00		327,798.00
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)		304,337.00		315,412.00		327,798.00
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.						

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,553,149.00	-0.87%	2,530,846.00	4.09%	2,634,449.00
2. Federal Revenues	8100-8299	38,553.00	0.00%	38,553.00	0.00%	38,553.00
3. Other State Revenues	8300-8599	363,542.00	0.20%	364,268.00	0.18%	364,923.00
4. Other Local Revenues	8600-8799	710,582.00	-0.25%	708,815.00	-0.46%	705,564.00
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)		3,665,826.00	-0.64%	3,642,482.00	2.77%	3,743,489.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,010,740.00		1,031,478.00
b. Step & Column Adjustment				20,133.00		12,464.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				605.00		387.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,010,740.00	2.05%	1,031,478.00	1.25%	1,044,329.00
2. Classified Salaries						
a. Base Salaries				736,155.00		741,430.00
b. Step & Column Adjustment				4,765.00		4,719.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				510.00		142.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	736,155.00	0.72%	741,430.00	0.66%	746,291.00
3. Employee Benefits	3000-3999	992,521.00	0.99%	1,002,348.00	-0.17%	1,000,637.00
4. Books and Supplies	4000-4999	141,199.00	-5.32%	133,685.00	2.52%	137,053.00
5. Services and Other Operating Expenditures	5000-5999	469,734.00	1.35%	476,067.00	2.68%	488,826.00
6. Capital Outlay	6000-6999	49,700.00	10.73%	55,035.00	2.68%	56,510.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	228,953.00	-0.64%	227,483.00	0.65%	228,951.00
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	66,256.00	4.00%	68,906.00	4.00%	71,662.00
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)		3,695,258.00	1.11%	3,736,432.00	1.01%	3,774,259.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(29,432.00)		(93,950.00)		(30,770.00)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,192,522.00		3,163,090.00		3,069,140.00
2. Ending Fund Balance (Sum lines C and D1)		3,163,090.00		3,069,140.00		3,038,370.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	304,337.00		315,412.00		327,798.00
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	304,922.00		304,922.00		304,922.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	739,052.00		747,286.00		754,852.00
2. Unassigned/Unappropriated	9790	1,814,779.00		1,701,520.00		1,650,798.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,163,090.00		3,069,140.00		3,038,370.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	739,052.00		747,286.00		754,852.00
c. Unassigned/Unappropriated	9790	1,814,779.00		1,701,520.00		1,650,798.00
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)		2,553,831.00		2,448,806.00		2,405,650.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		69.11%		65.54%		63.74%
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	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(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)</p>						
		0.00		0.00		0.00
<p>2. District ADA</p> <p>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)</p>						
		175.75		175.75		175.75
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		3,695,258.00		3,736,432.00		3,774,259.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>						
		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>						
		3,695,258.00		3,736,432.00		3,774,259.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		5.00%		5.00%		5.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		184,762.90		186,821.60		188,712.95
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		90,000.00		90,000.00		90,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		184,762.90		186,821.60		188,712.95
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

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	994,660.00	301	0.00	303	994,660.00	305	0.00		307	994,660.00	309
2000 - Classified Salaries	773,918.00	311	21,777.00	313	752,141.00	315	171,649.00		317	580,492.00	319
3000 - Employee Benefits	974,689.00	321	15,619.00	323	959,070.00	325	83,380.00		327	875,690.00	329
4000 - Books, Supplies Equip Replace. (6500)	145,176.00	331	2,859.00	333	142,317.00	335	24,674.00		337	117,643.00	339
5000 - Services . . . & 7300 - Indirect Costs	476,454.00	341	1,977.00	343	474,477.00	345	40,829.00		347	433,648.00	349
TOTAL					3,322,665.00	365			TOTAL	3,002,133.00	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	731,555.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	374,191.00	380
3. STRS.	3101 & 3102	179,720.00	382
4. PERS.	3201 & 3202	101,889.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	46,860.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	193,070.00	385
7. Unemployment Insurance.	3501 & 3502	599.00	390
8. Workers' Compensation Insurance.	3601 & 3602	28,542.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	80,352.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		1,736,778.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		37,396.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		137,928.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		1,561,454.00	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.		52.01%	
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)	52.01%
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)	3,002,133.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	1,010,740.00	301	0.00	303	1,010,740.00	305	0.00		307	1,010,740.00	309		
2000 - Classified Salaries	736,155.00	311	22,147.00	313	714,008.00	315	210,465.00		317	503,543.00	319		
3000 - Employee Benefits	992,521.00	321	15,743.00	323	976,778.00	325	114,895.00		327	861,883.00	329		
4000 - Books, Supplies Equip Replace. (6500)	141,199.00	331	2,859.00	333	138,340.00	335	29,040.00		337	109,300.00	339		
5000 - Services . . . & 7300 - Indirect Costs	469,734.00	341	1,977.00	343	467,757.00	345	40,829.00		347	426,928.00	349		
TOTAL					3,307,623.00	365	TOTAL					2,912,394.00	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	89,224.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	1,816,704.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	37,890.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	174,923.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	1,603,891.00	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.	55.07%	
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)	55.07%
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).	2,912,394.00
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
2025-26 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	254,237.00		57,795.00	312,032.00
2. State Lottery Revenue	8560	34,111.00		13,682.00	47,793.00
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)		288,348.00	0.00	71,477.00	359,825.00
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	2,280.00		1,354.00	3,634.00
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)		2,280.00	0.00	1,354.00	3,634.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	286,068.00	0.00	70,123.00	356,191.00
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.

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,700,507.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	59,341.00
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	383.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	29,700.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	38,190.00
4. Other Transfers Out	All	9200	7200-7299	15,763.00
5. Interfund Transfers Out	All	9300	7600-7629	67,957.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	37,396.00
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)				189,389.00
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	52,062.00
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)				3,503,839.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				187.71
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,666.24
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.)			3,217,362.55	18,623.31
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)			3,217,362.55	18,623.31
B. Required effort (Line A.2 times 90%)			2,895,626.30	16,760.98
C. Current year expenditures (Line I.E and Line II.B)			3,503,839.00	18,666.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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):	176	
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 (2023-24)				
District Regular	183	183		
Charter School				
Total ADA	183	183	0.0%	Met
Second Prior Year (2024-25)				
District Regular	179	179		
Charter School				
Total ADA	179	179	0.0%	Met
First Prior Year (2025-26)				
District Regular	176	186		
Charter School		0		
Total ADA	176	186	N/A	Met
Budget Year (2026-27)				
District Regular	186			
Charter School	0			
Total ADA	186			

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 (2023-24)				
District Regular	183	182		
Charter School				
Total Enrollment	183	182	0.5%	Met
Second Prior Year (2024-25)				
District Regular	188	179		
Charter School				
Total Enrollment	188	179	4.8%	Not Met
First Prior Year (2025-26)				
District Regular	184	193		
Charter School				
Total Enrollment	184	193	N/A	Met
Budget Year (2026-27)				
District Regular	185			
Charter School				
Total Enrollment	185			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	174	182	
Charter School		0	
Total ADA/Enrollment	174	182	95.4%
Second Prior Year (2024-25)			
District Regular	171	179	
Charter School	0		
Total ADA/Enrollment	171	179	95.3%
First Prior Year (2025-26)			
District Regular	186	193	
Charter School			
Total ADA/Enrollment	186	193	96.3%
Historical Average Ratio:			95.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	176	185		
Charter School	0			
Total ADA/Enrollment	176	185	95.0%	Met
1st Subsequent Year (2027-28)				
District Regular	176	185		
Charter School				
Total ADA/Enrollment	176	185	95.0%	Met
2nd Subsequent Year (2028-29)				
District Regular	176	185		
Charter School				
Total ADA/Enrollment	176	185	95.0%	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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	187.71	187.71	179.21	180.96
b. Prior Year ADA (Funded)		187.71	187.71	179.21
c. Difference (Step 1a minus Step 1b)		0.00	(8.50)	1.75
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	(4.53%)	.98%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		2,506,222.00	2,553,149.00	2,530,846.00
b1. COLA percentage		2.87%	3.30%	3.09%
b2. COLA amount (proxy for purposes of this criterion)		71,928.57	84,253.92	78,203.14
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.87%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		2.87%	(1.23%)	4.07%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.87% to 3.87%	-2.23% to -0.23%	3.07% to 5.07%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	654,335.00	654,335.00	654,335.00	654,335.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	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 (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	3,118,070.00	3,164,997.00	3,144,477.00	3,247,729.00
District's Projected Change in LCFF Revenue:		1.51%	(.65%)	3.28%
LCFF Revenue Standard		1.87% to 3.87%	-2.23% to -0.23%	3.07% to 5.07%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The district will accept fewer transitional kindergarten (TK) students in the future.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2023-24)	1,951,108.88	2,498,672.32	78.1%		
Second Prior Year (2024-25)	2,115,507.98	2,705,531.12	78.2%		
First Prior Year (2025-26)	2,355,647.00	2,904,485.00	81.1%		
		Historical Average Ratio:	79.1%		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)	
District's Reserve Standard Percentage (Criterion 10B, Line 4):		5.0%	5.0%	5.0%	
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		74.1% to 84.1%	74.1% to 84.1%	74.1% to 84.1%	

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		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2026-27)	2,311,724.00	2,860,990.00	80.8%		Met
1st Subsequent Year (2027-28)	2,367,139.00	2,957,035.00	80.1%		Met
2nd Subsequent Year (2028-29)	2,382,373.00	2,989,370.00	79.7%		Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.87%	(1.23%)	4.07%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.13% to 12.87%	-11.23% to 8.77%	-5.93% to 14.07%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.13% to 7.87%	-6.23% to 3.77%	-0.93% to 9.07%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	59,341.00		
Budget Year (2026-27)	38,553.00	(35.03%)	Yes
1st Subsequent Year (2027-28)	38,553.00	0.00%	No
2nd Subsequent Year (2028-29)	38,553.00	0.00%	No

Explanation:
(required if Yes)

The district is spending prior year Rural Education Achievement Program (REAP) funds in 2025-2026; therefore, removing the budget in 2026-27.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	430,254.00		
Budget Year (2026-27)	363,542.00	(15.51%)	Yes
1st Subsequent Year (2027-28)	364,268.00	.20%	No
2nd Subsequent Year (2028-29)	364,923.00	.18%	No

Explanation:
(required if Yes)

The district is removing one-time funds received in 2025-26 such as Student Support and Professional Development Block Grant, Learning Recovery Emergency Block Grant, Literacy Screening, and prior year Lottery, and After School funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	794,712.00		
Budget Year (2026-27)	710,582.00	(10.59%)	Yes
1st Subsequent Year (2027-28)	708,815.00	(.25%)	No
2nd Subsequent Year (2028-29)	705,564.00	(.46%)	No

Explanation:
(required if Yes)

The district is removing one-time funds received in 2025-26 from the County Office of Education for the after school program.

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

First Prior Year (2025-26)	145,176.00		
Budget Year (2026-27)	141,199.00	(2.74%)	Yes
1st Subsequent Year (2027-28)	133,685.00	(5.32%)	No
2nd Subsequent Year (2028-29)	137,053.00	2.52%	No

Explanation:
(required if Yes)

In 2025-26, the district is purchasing one-time supplies through the Educator Effectiveness Block Grant and a one-time Math Pilot, though the pilot expenditures have been removed from the 2026-27 school year.

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

First Prior Year (2025-26)	476,454.00		
Budget Year (2026-27)	469,734.00	(1.41%)	No
1st Subsequent Year (2027-28)	476,067.00	1.35%	No
2nd Subsequent Year (2028-29)	488,826.00	2.68%	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 (2025-26)	1,284,307.00		
Budget Year (2026-27)	1,112,677.00	(13.36%)	Not Met
1st Subsequent Year (2027-28)	1,111,636.00	(.09%)	Met
2nd Subsequent Year (2028-29)	1,109,040.00	(.23%)	Met

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

First Prior Year (2025-26)	621,630.00		
Budget Year (2026-27)	610,933.00	(1.72%)	Met
1st Subsequent Year (2027-28)	609,752.00	(.19%)	Met
2nd Subsequent Year (2028-29)	625,879.00	2.64%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

The district is spending prior year Rural Education Achievement Program (REAP) funds in 2025-2026; therefore, removing the budget in 2026-27.

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

The district is removing one-time funds received in 2025-26 such as Student Support and Professional Development Block Grant, Learning Recovery Emergency Block Grant, Literacy Screening, and prior year Lottery, and After School funds.

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

The district is removing one-time funds received in 2025-26 from the County Office of Education for the after school program.

- 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)	3,608,671.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	3,608,671.00	108,260.13	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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	627,667.24	734,607.13	740,101.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,590,438.16	1,693,674.79	1,773,938.30
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)	2,218,105.40	2,428,281.92	2,514,039.30
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,138,336.22	3,673,035.67	3,700,507.00
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)	3,138,336.22	3,673,035.67	3,700,507.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	70.7%	66.1%	67.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	23.6%	22.0%	22.6%

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	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 01, Section E)	and Other Financing Uses	Unrestricted Fund	
		(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	
Third Prior Year (2023-24)	669,239.39	2,505,965.19	N/A	Met
Second Prior Year (2024-25)	263,447.77	2,713,701.64	N/A	Met
First Prior Year (2025-26)	71,471.00	2,972,442.00	N/A	Met
Budget Year (2026-27) (Information only)	21,322.00	2,927,246.00		

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 (2023-24)	1,668,293.00	1,841,998.83	N/A	Met
Second Prior Year (2024-25)	2,301,532.00	2,502,512.86	N/A	Met
First Prior Year (2025-26)	2,568,285.00	2,765,960.00	N/A	Met
Budget Year (2026-27) (Information only)	2,837,431.00			

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 (2026-27)	2,961,787.46	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 \$90,000 (greater of)	0 to 300
4% or \$90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

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

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	176	176	176
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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,695,258.00	3,736,432.00	3,774,259.00
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)	3,695,258.00	3,736,432.00	3,774,259.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	184,762.90	186,821.60	188,712.95
6.	Reserve Standard - by Amount (\$90,000 for districts with 0 to 1,000 ADA, else 0)	90,000.00	90,000.00	90,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	184,762.90	186,821.60	188,712.95

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.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	739,052.00	747,286.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,814,779.00	1,701,520.00
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
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,553,831.00	2,448,806.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	69.11%	65.54%
	District's Reserve Standard (Section 10B, Line 7):	184,762.90	186,821.60
	Status:	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

DATAENTRY: 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?

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?

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?

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)?

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 (2025-26)	(254,799.00)			
Budget Year (2026-27)	(311,722.00)	56,923.00	22.3%	Not Met
1st Subsequent Year (2027-28)	(315,818.00)	4,096.00	1.3%	Met
2nd Subsequent Year (2028-29)	(320,036.00)	4,218.00	1.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2025-26)	0.00			
Budget Year (2026-27)	0.00	0.00	0.0%	Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2025-26)	67,957.00			
Budget Year (2026-27)	66,256.00	(1,701.00)	(2.5%)	Met
1st Subsequent Year (2027-28)	68,906.00	2,650.00	4.0%	Met
2nd Subsequent Year (2028-29)	71,662.00	2,756.00	4.0%	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 and After School cost.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2026
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	7	Fund 01, 8011	01-0000-0-7438/7439	211,584
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
TOTAL:				211,584

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)	(2028-29)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	38,189	36,720	38,188	39,708
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	38,189	36,720	38,188	39,708
Has total annual payment increased over prior year (2025-26)?		No	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)

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	

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
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			

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 (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	10.00	10.00	10.00	10.00

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district does not have an organized labor union association. The increases in salary for all classified staff are approved by the district's board.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

7,720

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
104,583	104,583	104,583
93.4%	93.4%	93.4%
0.0%	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:

--	--	--

--

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
17,923	7,841	7,990
2.7%	1.2%	1.2%

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

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

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) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	17.75	15.75	15.75	15.75

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	8,230		
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	173,043	173,043	173,043
3.	Percent of H&W cost paid by employer	90.3%	90.3%	90.3%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--	--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	6,929	4,766	9,485
3.	Percent change in step & column over prior year	.9%	.6%	1.6%

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	2.00	2.00	2.00	2.00

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

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

4. Amount included for any tentative salary schedule increases

--	--	--

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

- 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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
No			

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

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

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)

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 08, 2026

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

<p>A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	No
<p>A2. Is the system of personnel position control independent from the payroll system?</p>	No
<p>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)</p>	No
<p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	No
<p>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?</p>	No
<p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	No
<p>A7. Is the district's financial system independent of the county office system?</p>	No
<p>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)</p>	No
<p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	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
2025-26 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	67,957.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					67,957.00	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
2025-26 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
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								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	67,957.00	67,957.00	0.00	0.00

Budget, July 1
2026-27 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	66,256.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					66,256.00	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
2026-27 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								

Budget, July 1
2026-27 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
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	66,256.00	66,256.00		

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	238,796.51		238,796.51		27,212.00	211,584.51	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	22,663.00	(7,622.00)	15,041.00		7,776.00	7,265.00	
Net Pension Liability	2,395,138.00	(257,783.00)	2,137,355.00			2,137,355.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable		42,108.00	42,108.00		14,465.00	27,643.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	2,656,597.51	(223,297.00)	2,433,300.51	0.00	49,453.00	2,383,847.51	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

Budget, July 1
 Budget 2026-27
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)
- WWC - 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) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6266-0-0000-0000-9740	6266	\$1.00
Explanation: Ending fund balance will be zero by the closing of 25-26. The amount reflected in this object is due to rounding.		
01-6266-0-0000-0000-9791	6266	\$1.00
Explanation: Ending fund balance will be zero by the closing of 25-26. The amount reflected in this object is due to rounding.		
01-6266-0-0000-0000-979Z	6266	\$1.00
Explanation: Ending fund balance will be zero by the closing of 25-26. The amount reflected in this object is due to rounding.		

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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6266-0-0000-0000-9740	01	6266	\$1.00
Explanation: Ending fund balance will be zero by the closing of 25-26. The amount reflected in this object is due to rounding.			
01-6266-0-0000-0000-9791	01	6266	\$1.00
Explanation: Ending fund balance will be zero by the closing of 25-26. The amount reflected in this object is due to rounding.			
01-6266-0-0000-0000-979Z	01	6266	\$1.00
Explanation: Ending fund balance will be zero by the closing of 25-26. The amount reflected in this object is due to rounding.			

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, and 3318. **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**

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**

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	\$15,763.00	(\$15,763.00)

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**

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.) **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**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

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

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.) **Passed**

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

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

SACS Web System - SACS V15
5/22/2026 2:49:57 PM

51-71407-0000000

Budget, July 1
Estimated Actuals 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**

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). **Passed**

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. **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, and 3318. **Passed**

GENERAL LEDGER CHECKS

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. **Passed**

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**

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **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**

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	\$15,763.00	(\$15,763.00)

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

2026-27 Adopted Budget - Education Protection Account (EPA)

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	501,314.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Unearned Revenue	9650	
TOTAL AVAILABLE		501,314.00
EXPENDITURES AND OTHER FINANCING USES		
	Function codes	
(Objects 1000-7999)		
Instruction	1000-1999	347,959.00
Instruction-Related Services	2000-2999	153,355.00
Public Services	3000-3999	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		501,314.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		501,314.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

2026-27 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.

		2026-27
Total General Fund Expenditures & Other Uses		\$ 3,695,258
Minimum Reserve requirement	5%	\$ 184,763
General Fund Combined Ending Fund Balance		\$ 3,163,090
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance (General Fund and Special Reserve Fund):		
Nonspendable (revolving, prepaid, etc.)		\$ -
Restricted		\$ 304,337
Committed		\$ -
Assigned		\$ 304,922
Reserve for economic uncertainties		\$ 739,052
Unassigned and Unappropriated		\$ 1,814,779
Subtotal Assigned, Unassigned & Unappropriated		\$ 2,119,701
Total Components of ending balance		\$ 3,163,090
Assigned, REU & Unassigned balances above the minimum reserve		\$ ^{TRUE} 2,673,990

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 \$154,922 for one year worth of charter oversight, \$150,000 for the purchase of a school bus, and an additional 15% (\$554,289) above the reserve required for economic uncertainties. The district has also a balance in their unassigned and unappropriated component of \$1,814,779 that could be used for any unexpected expenditures.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Marcum-Illinois Union Elementary School District

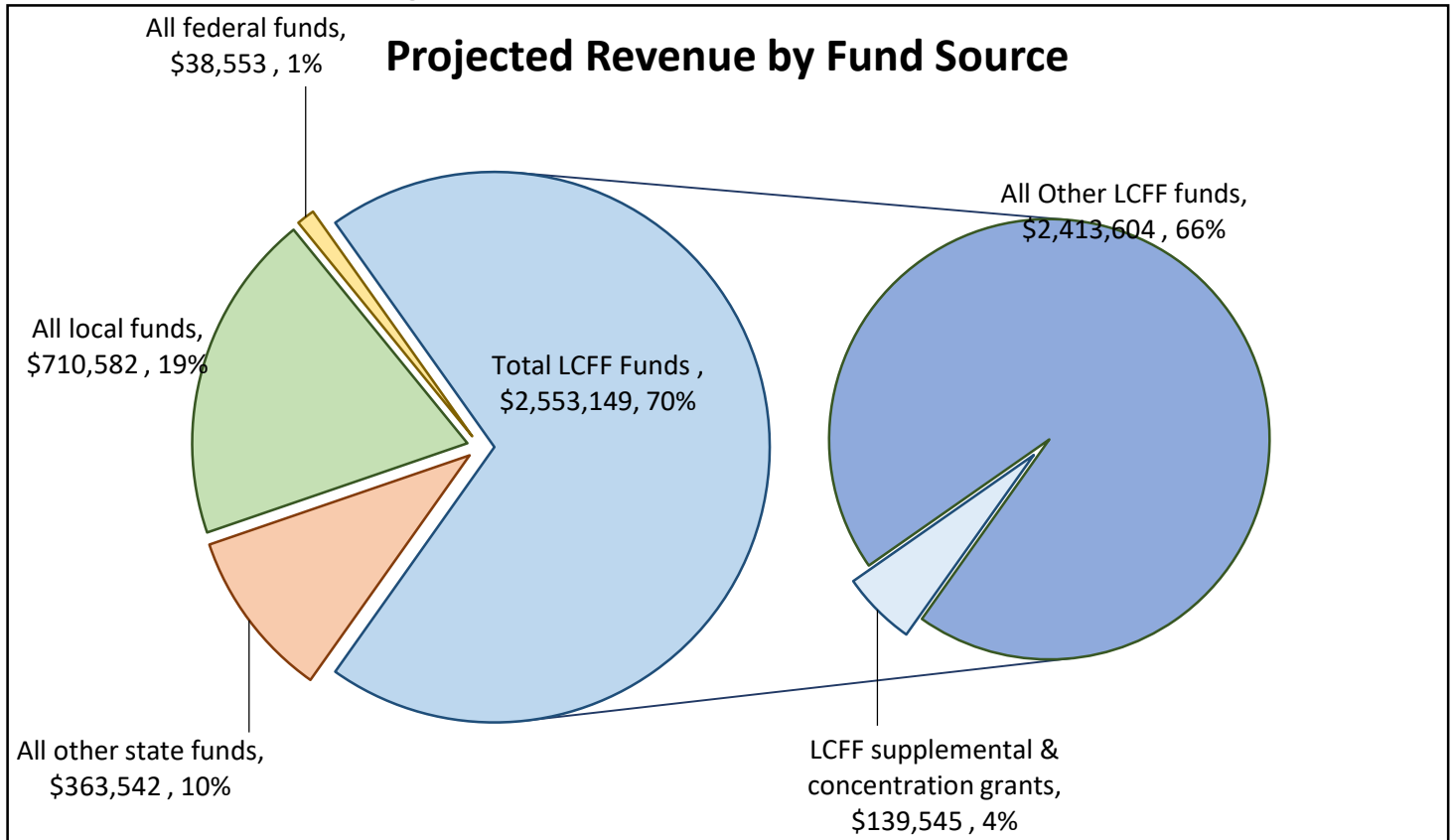
CDS Code: 51714076053292

School Year: 2026/27

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 2026/27 School Year

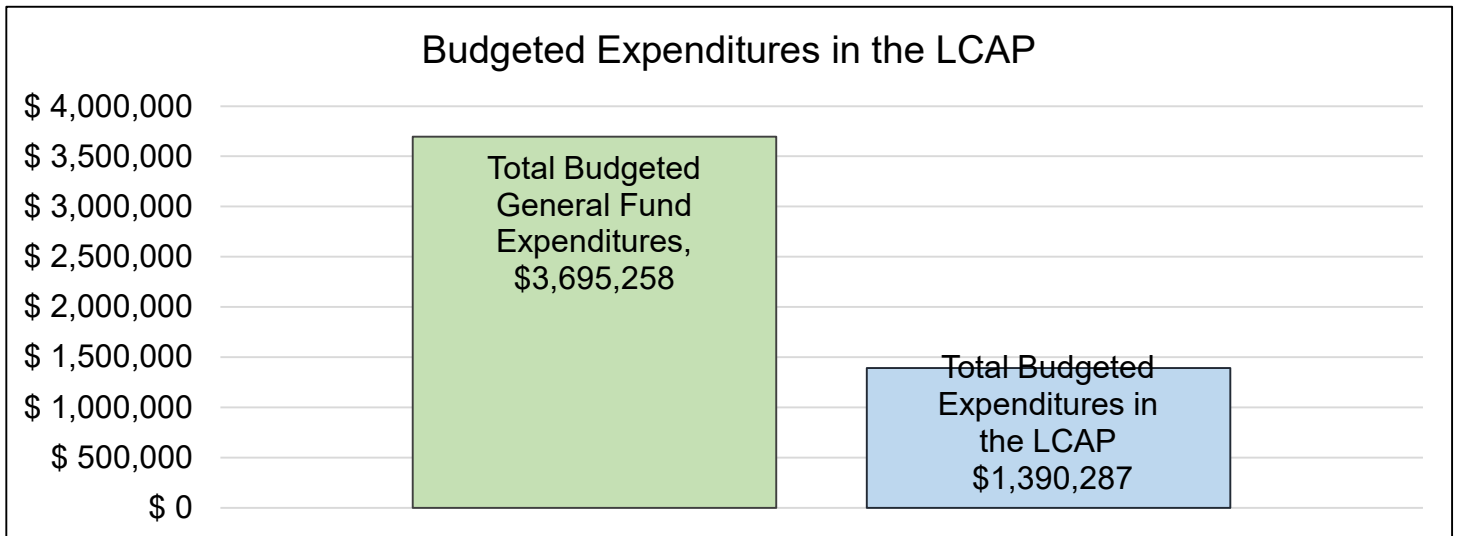


This chart shows the total general purpose revenue Marcum-Illinois Union Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Marcum-Illinois Union Elementary School District is \$3,665,826.00, of which \$2,553,149.00 is Local Control Funding Formula (LCFF), \$363,542.00 is other state funds, \$710,582.00 is local funds, and \$38,553.00 is federal funds. Of the \$2,553,149.00 in LCFF Funds, \$139,545.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Marcum-Illinois Union Elementary School District plans to spend for 2026/27. 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 \$3,695,258.00 for the 2026/27 school year. Of that amount, \$1,390,287.00 is tied to actions/services in the LCAP and \$2,304,971.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

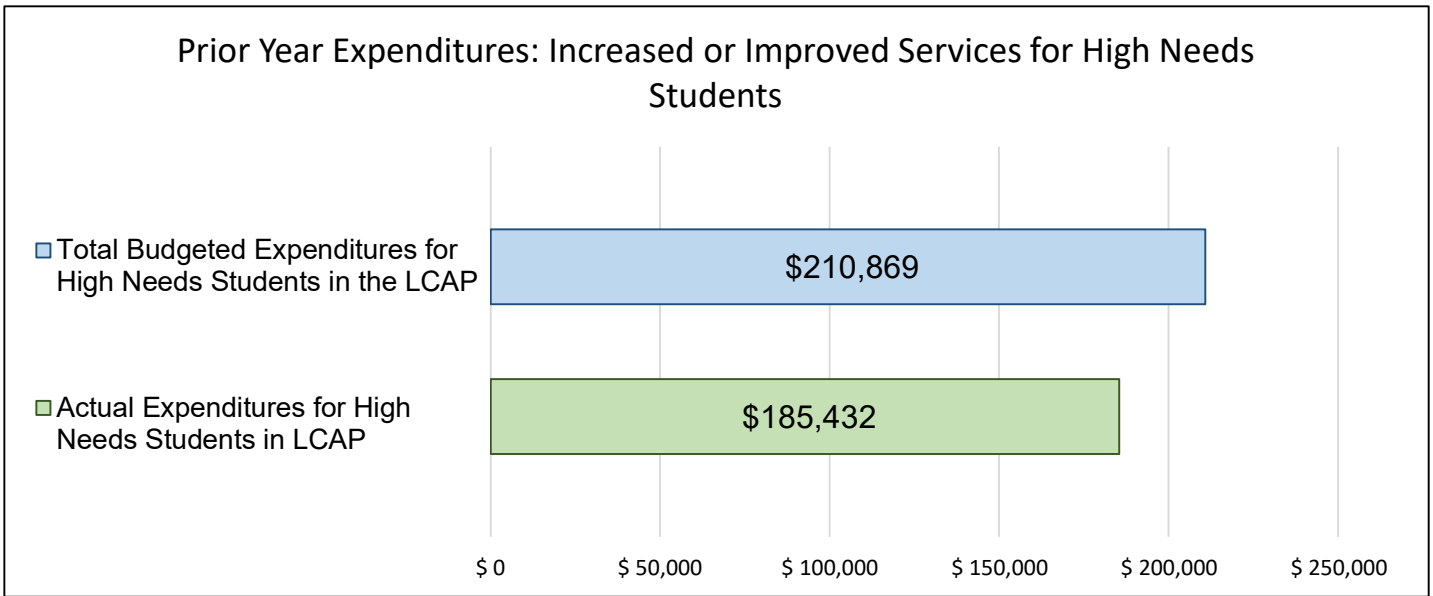
General Fund expenditures not in the LCAP are general operating costs such as salaries, special education, transportation, maintenance and operations, preschool, instructional supplies, administration, technology, and cafeteria.

Increased or Improved Services for High Needs Students in the LCAP for the 2026/27 School Year

In 2026/27, Marcum-Illinois Union Elementary School District is projecting it will receive \$139,545.00 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 \$237,611.00 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2025/26



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 2025/26, Marcum-Illinois Union Elementary School District's LCAP budgeted \$210,869.00 for planned actions to increase or improve services for high needs students. Marcum-Illinois Union Elementary School District actually spent \$185,432.00 for actions to increase or improve services for high needs students in 2025/26. The difference between the budgeted and actual expenditures of \$25,437.00 had the following impact on Marcum-Illinois Union Elementary School District's ability to increase or improve services for high needs students:

Actual expenditures for actions and services to increase or improve services for high needs students were lower than budgeted in 2025/26 because employee salary and benefit costs were lower than originally projected. This difference did not materially impact the implementation of planned actions and services, and we continued to provide the intended supports and services for high needs students.

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	Maggiiei@sutter.k12.ca.us 530-656-2407

Plan Summary 2026/27

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 190 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, 53.89%, come to us on inter-district transfers because of our core values, academic success, and connection to the community. Among our student population, 30.05% are Socioeconomically Disadvantaged (SED), 6.74% are English learners (EL), and 13.47% 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 of 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 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

2025 California School Dashboard (Dashboard)

English Language Arts (ELA)

- All: 15.1 points above standard, increased 4.6 points
- SED: 35.4 points below standard, increased 9.4 points

Math

- All: 6.9 points above standard, increased 10 points
- SED: 49.1 points below standard, declined 8.5 points

Science

- All: 60 science points, increased 4.1 points

Winter 2026 Local Assessment – Northwest Evaluation Association (NWEA) Measure of Academic Progress (MAP)

Percentage scoring in the 61st percentile or higher

Reading

- All: 47% winter 2026; 42% winter 2025; 48% winter 2024
- SED: 28.8% winter 2026; 22% winter 2025; 29.7% winter 2024

Math

- All: 50% winter 2026; 46% winter 2025; 32.7% winter 2024
- SED: 28.8% winter 2026; 28% winter 2025; 21% winter 2024

The 2025 Dashboard indicates overall improvement in ELA and Math for all students, while performance for the SED student group remains significantly below standard (Metric 5). In ELA, all students scored 15.1 points above standard, increasing 4.6 points, while SED students scored 35.4 points below standard but increased 9.4 points. As a result, the achievement gap between all students and the SED student group decreased from 55.3 points in 2024 to 50.5 points in 2025. In Math, all students scored 6.9 points above standard with a 10-point increase; however, SED students declined 8.5 points to 49.1 points below standard. As a result, the achievement gap widened in math to 56 points in 2025 from 37.5 in 2024.

CAASPP results confirm this trend (Metric 6). In ELA, the percentage of students meeting or exceeding standards increased for all students (64.54% in 2025 from 59.65% in 2024), while SED students remained relatively stable (50.0% from 50.95%), increasing the gap from 8.7 percentage points in 2024 to 14.54 percentage points in 2025. In Math, all students improved by 12.25 percentage points while SED students declined slightly by 1.72 percentage points, widening the gap from 6.18 percentage points in 2024 to 20.15 percentage points in 2025.

Winter 2026 MAP results showed improvement in the percentage of students scoring at or above the 61st percentile in Reading (All +5; SED +6.8) and Math (All +4; SED +0.8) (Metric 11). More students met growth projections in Reading (All +9.65; SED +13.7), while Math growth increased for our All student group but declined slightly for SED students. These results indicate improvement overall but ongoing performance gaps between all students and SED students.

During the 2025/26 school year our highly skilled teachers and six instructional aides directly supported students for intervention/tutoring. Early release collaboration time was used for regular data review; identification of underperforming students; development of 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) These supports increased opportunities for targeted skill development because students received small-group instruction aligned to identified areas of need.

Despite progress, achievement gaps remain in ELA and Math, particularly for SED students. For 2026/27, professional development will focus on improving writing instruction and strengthening math instruction and intervention. Training will include structured writing strategies, explicit modeling, and use of common rubrics, as well as targeted math intervention practices and flexible grouping based on assessment data. This professional learning will support teachers in providing targeted instruction for SED students and other underperforming students. (Action 1.1) Teachers will provide targeted small-group instruction in ELA and Math using structured intervention cycles based on assessment data. Writing intervention blocks and math intervention cycles will be implemented for students performing below standard, prioritizing SED students. Instruction will focus on essential standards, targeted skill development, and frequent reassessment to adjust groups and supports. Instructional aides will support targeted intervention groups and assist with progress monitoring. Monthly data review meetings will include focused monitoring of SED student performance, identification of students needing additional support, and adjustment of intervention groups. Assessment data will be used to track progress, refine instruction, and ensure SED students receive targeted intervention to reduce achievement gaps. (Actions 1.2 and 1.3)

Engagement and School Climate

2025 California School Dashboard (Dashboard)

Chronic Absenteeism

- All: 4.4%, declined 2.6%
- SED: 8.5%, maintained -0.1%

Suspension

- All: 1.1%, declined 1.6%
- SED: 0%, declined 5.5%

2026 Surveys

Parents

- There is two-way communication between home and school: 100% in 2026; 100% in 2025; 88.9% in 2024
- My child's school is a friendly, welcoming environment for students, parents, and families: 100% in 2026; 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: 89.8% in 2026; 90.2% in 2025; 85% in 2024
- There are activities at school that I enjoy participating in: 92.5% in 2026; 93.2% in 2025; 93.8% in 2024
- Students bullying other students is a problem at my school: Never 45.4% in 2026; Never 50.5% in 2025; Never 34.5% in 2024

The actions in place in Goal 2 in the 2025/26 LCAP around engagement and school climate have been effective in decreasing chronic absenteeism and suspensions; supporting students' 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 remains at 100% for the second consecutive year (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)

Our 2025 Dashboard Suspension Rate declined 1.6% for our All student group keeping them in the Low (Green) performance level and declined 5.5% for our SED student group moving them from the Medium (Yellow) performance level to the Very Low (Blue) (Metric 7). On the 2023 Dashboard our All and SED student groups were in the Very High (Red) performance level, so we took decisive action to improve student behavior. We are pleased to see that the steps we have taken are continuing to positively impact student behavior 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 2025 Dashboard, our Chronic Absenteeism Rate declined from 7% in 2024 to 4.4% and is below our Target for Year 3 Outcome of 5% (Metric 5). Our April 2026 local Attendance Rate increased from 94.22% in 2025 to 95.73% (Metric 4). Attendance is improving and we would like it to improve even more, so we will maintain our attendance action to the 2026/27 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 Emergency Block Grant (LREBG)

Goal 1; Actions 1.1, 1.2, and 1.3

Marcum-Illinois Union Elementary School District identified ongoing academic recovery needs in ELA and Mathematics based on Dashboard and local assessment data, particularly for students performing below grade-level expectations. Winter 2026 NWEA MAP results indicate that SED students continue to perform below all students in both reading and mathematics. Educational partner feedback also emphasized the need for continued academic intervention, targeted instructional support, and access to technology resources that support student learning and engagement.

To address these needs, we will utilize LREBG funds to support professional development for teachers (Action 1.1), individualized virtual tutoring provided by credentialed teachers through i-Tutoring (Action 1.2), and technology resources and instructional programs that support academic intervention and learning access (Action 1.3).

Professional development will emphasize evidence-based instructional practices aligned to the California Mathematics Framework and the English Language Arts/English Language Development Framework, including differentiated instruction, progress monitoring, and targeted intervention strategies. These supports are intended to strengthen foundational literacy and math proficiency because increasing teacher capacity to deliver data-informed instruction and targeted intervention improves the likelihood that students performing below grade-level expectations receive instruction aligned to their demonstrated academic needs.

Through i-Tutoring, students identified through assessment and progress monitoring data will receive individualized or small-group virtual instruction delivered by credentialed teachers. Tutoring sessions will target identified learning gaps in literacy and math because providing additional targeted instruction beyond the core instructional day increases opportunities for guided practice, immediate feedback, and intervention aligned to student academic needs.

Technology resources and instructional programs will support student access to digital learning platforms, intervention programs and assessment tools because consistent access to instructional technology increases opportunities for students to participate in learning recovery supports and engage with instructional materials aligned to classroom instruction and intervention goals.

Research supports evidence-based tutoring, targeted intervention, progress monitoring, and high-quality instructional practices as effective strategies for accelerating academic recovery and improving student achievement. The coordinated implementation of professional development, tutoring, and technology supports is intended to strengthen instructional consistency and expand access to academic intervention and learning recovery opportunities.

LREBG funds supporting this action: Action 1.1 - \$22,575; Action 1.2 - \$5,658; Action 1.3 - \$35,432

Metrics used to monitor effectiveness include:

- Metric 11: Percentage of students scoring at or above the 61st percentile on NWEA MAP English Language Arts and Mathematics assessments.
- Progress monitoring and intervention data
- Student participation and engagement in tutoring and intervention supports

We will review student outcome data and educational partner feedback annually to evaluate the effectiveness of these LREBG-funded actions and determine ongoing learning recovery needs.

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.

Educational Partner(s)	Process for Engagement
Certificated & Classified Staff (No Bargaining Unit)	Staff completed a survey in May 2026. Survey data was used for metrics to drive potential adjustments to goals and actions for the 2026/27 LCAP. All school staff had the opportunity to review data and to provide input toward the 2026/27 LCAP goals and actions during spring 2026.
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 February 9, 2026. Parent surveys were sent out in February 2026 and used to obtain data for metrics to drive goals and actions for the 2026/27 LCAP. In January 2026 and May 2026, parents were invited to attend our SSC meeting to review survey data, successes, needs, and discuss possible additions or changes to actions for the 2026/27 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 2026 via Google forms for their input on conditions of learning, engagement, and academics. Results were used for the metrics to drive potential adjustments to actions for the 2026/27 LCAP. Our Student Council leaders served as our Student Advisory Committee and were consulted on the draft LCAP in May 2026.
Parent Advisory Committee (PAC) School Site Council (SSC)	Throughout the 2025/26 school year progress toward goals and actions was shared with the PAC/SSC. The Mid-Year Update was shared with the group at a meeting on January 22, 2026. At this meeting the PAC/SSC reviewed survey data, successes, needs, and discussed potential adjustments to actions for the 2026/27 school year. In May 2026, we consulted with our PAC/SSC on the draft LCAP prior to adoption by the board.
ELAC/DELAC	N/A, fewer than 21 English learners
SELPA	Meeting February 26, 2026
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.

Educational partner feedback influenced the continuation and refinement of actions in Goals 1 and 2. Teachers and administrators emphasized the value of Monday early release time dedicated to professional development and collaboration focused on using data to plan and deliver effective intervention. In response, we will maintain early release professional development and continue instructional coaching, with an increased focus on writing instruction and math intervention. (Goal 1, Action 1.1)

Educational partners also identified targeted intervention as an important support for student learning. Parents expressed appreciation for the academic support their children receive, and staff noted the importance of continued progress monitoring. Based on this feedback, the district will maintain actions supporting targeted intervention, progress monitoring, and use of assessment systems to identify student needs. (Goal 1, Actions 1.2 and 1.3)

Parents and staff highlighted strong home-school communication and the positive impact of school events and outreach. To maintain these strengths, we will continue the Parent Engagement and Communication action, including positive postcards, social media communication, and family engagement opportunities. (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 and EL students.

The 2025 Dashboard shows that in ELA all students improved from 10.5 points above the standard in 2024 to 15.1 points in 2025, while the SED student group increased 9.4 points to 35.4 points below standard. There is a gap of 50.5 points (55.3 in 2024) between our All and SED student groups in ELA and the gap widened in Math from 37.5 points in 2024 to 56 points in 2025

Results on the 2025 CAASPP were mainly positive with more students in all student groups scoring Standard Met/Exceeded in ELA shown as (2025, 2024) - All: 64.54%, 59.65%; White: 69.11%, 65.15%; Hispanic 51.51%, 52.78%; SED: 50.0%, 50.95%. All student groups except our SED student group improved in Math (All: +12.25 percentage points; White: +9.43 percentage points; Hispanic +17.93 percentage points; SED -1.72 percentage points. In Science there were some increases and some decreases in the number of students scoring Standard Met/Exceeded. All: +6.77 percentage points; White: +12.96 percentage points; Hispanic: -23.48 percentage points; SED -16.49 percentage

points. The gap in the percentage of students scoring Standard Met/Exceeded in ELA and Math has increased as our All student group continues to make increases and our SED student group declines slightly. In ELA in 2024 the difference in the percentage of students meeting the standard in the All student group compared to the SED student group was 8.7% but in 2025 the difference is 14.54% and in Math in 2024 the gap was 6.18%, but in 2025 it is 20.15%.

Comparing winter 2025 to winter 2026, MAP testing showed positive results with more students scoring at or above the 61st percentile in ELA (All: +5%; SED: +6.8%) and in Math (All: +4%; SED: +0.8%). More students are meeting their growth projections in ELA (All: +9.65%; SED: +13.7%) but in Math only our All student group increased (All: 8.87%; SED: -4.4%). Even with gains there remains a performance gap in Reading/ELA 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 2025 Appropriately assigned and fully credentialed: 90% Misassignments: 10% Vacancies: 0%	October 2026 Appropriately assigned and fully credentialed: 100% Misassignments: 0% Vacancies: 0%	Appropriately assigned and fully credentialed: +10 Misassignments: -10 Vacancies: 0
2	Priority 1B - Percentage of students with access to standards-aligned instructional materials Source: SARC	January 2024 100%	January 2025 100%	January 2026 100%	January 2027 100%	No difference

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3	<p>Priority 2A - Progress (1-5) in providing professional learning for teaching to the standards and frameworks</p> <p>Source: Local Indicator Tool - Priority 2</p>	<p>January 2024</p> <p>ELA: 4 ELD: 4 Mathematics: 4 NGSS: 4 HSS: 4</p>	<p>January 2025</p> <p>ELA: 4 ELD: 4 Mathematics: 4 NGSS: 4 HSS: 4</p>	<p>January 2026</p> <p>ELA: 4 ELD: 3 Mathematics: 4 NGSS: 4 HSS: 3</p>	<p>January 2027</p> <p>ELA: 5 ELD: 5 Mathematics: 4 NGSS: 4 HSS: 4</p>	<p>ELA: 0 ELD: -1 Mathematics: 0 NGSS: 0 HSS: -1</p>
4	<p>Priority 2B - Percentage of English learners scoring at or above the 61st percentile on the winter Reading NWEA MAP assessment</p> <p>Source: Local Assessment (NWEA MAP)</p>	<p>Winter 2024</p> <p>0%</p>	<p>Winter 2025</p> <p>0%</p>	<p>Winter 2026</p> <p>23%</p>	<p>Winter 2027</p> <p>20%</p>	<p>+23 Percentage Points</p>
5	<p>Priority 4A - Distance from Standard Met on CAASPP (<i>points above/below standard</i>)</p> <p>Source: CA School Dashboard</p>	<p>2023 Dashboard</p> <p><u>ELA</u> All: 8 above White: 20.5 above Hispanic: 24.8 below SED: 40.5 below</p> <p><u>Math</u> All: 13.4 below White: 1.5 below Hispanic: 39.1 below SED: 59 below</p>	<p>2024 Dashboard</p> <p><u>ELA</u> All: 10.5 above White: 22.1 above Hispanic: 21.6 below SED: 44.8 below</p> <p><u>Math</u> All: 3.1 below White: 8.6 above Hispanic: 31.7 below SED: 40.6 below</p> <p><u>Science</u> All: 8.6 below</p> <p><i>Added 2025</i></p>	<p>2025 Dashboard</p> <p><u>ELA</u> All: 15.1 above White: 28.4 above Hispanic: 20.1 below SED: 35.4 below</p> <p><u>Math</u> All: 6.9 above White: 18.3 above Hispanic: 23.4 below SED: 49.1 below</p> <p><u>Science</u> All: 60 science points</p>	<p>2026 Dashboard</p> <p><u>ELA</u> All: 12 above White: 25 above Hispanic: 15 below SED: 25 below</p> <p><u>Math</u> All: At Standard White: 5 10 above Hispanic: 15 below SED: 25 below</p> <p><u>Science</u> All: 3 below</p> <p><i>Updated 2025</i></p>	<p><u>ELA</u> All: +7.1 White: +7.9 Hispanic: +4.7 SED: +5.1</p> <p><u>Math</u> All: +20.3 White: +19.8 Hispanic: +15.7 SED: +9.9</p> <p><u>Science</u> N/A</p>

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
6	Priority 4A - Percentage of students meeting and exceeding (Level 3 or 4) on CAASPP Summative Assessment Source: CAASPP	2023 CAASPP <u>ELA</u> All: 57.38% White: 59.74% Hispanic: 48.48% SED: 36.59% <u>Math</u> All: 50.82% White: 55.84% Hispanic: 42.42% SED: 26.83% <u>Science</u> All: 26.83% White: 29.16% Hispanic: 9.09% SED: 6.67%	2024 CAASPP <u>ELA</u> All: 59.65% White: 65.15% Hispanic: 52.78% SED: 50.95% <u>Math</u> All: 49.57% White: 58.21% Hispanic: 30.55% SED: 43.39% <u>Science</u> All: 38.23% White: 38.89% Hispanic: 41.66% SED: 30.77%	2025 CAASPP <u>ELA</u> All: 64.54% White: 69.11% Hispanic: 51.51% SED: 50.00% <u>Math</u> All: 61.82% White: 67.64% Hispanic: 48.48% SED: 41.67% <u>Science</u> All: 45.00% White: 51.85% Hispanic: 18.18% SED: 14.28%	2026 CAASPP <u>ELA</u> All: 62% 65% White: 65% 68% Hispanic: 51% 55% SED: 45% 48% <u>Math</u> All: 53% White: 58% 60% Hispanic: 46% SED: 33% <u>Science</u> All: 32% 35% White: 35% 40% Hispanic: 42% 45% SED: 42% 35% <i>Updated 2025</i>	Percentage Points <u>ELA</u> All: +7.16 White: +9.37 Hispanic: +3.03 SED: +13.41 <u>Math</u> All: +11 White: +11.80 Hispanic: +6.06 SED: +14.84 <u>Science</u> All: +18.17 White: +22.69 Hispanic: +9.09 SED: +7.61
7	Priority 4E - Percentage of English learners making progress toward English proficiency by increasing one level on the ELPAC Source: CA School Dashboard and/or ELPAC	2023 Dashboard 35.7%	2024 Dashboard Fewer than 11 students – data not displayed for privacy Spring 2025 ELPAC 20%	2025 Dashboard Fewer than 11 students – data not displayed for privacy Spring 2026 ELPAC 38.46%	2026 Dashboard 50%	Dashboard N/A ELPAC +18.46 Percentage Points
8	Priority 4F - Number of English learners who are reclassified Source: Local Data	2023/24 School Year 2 (12 EL)	2024/25 School Year 1 (10 EL)	2025/26 School Year 1 (13 EL)	2026/27 School Year ≥1	-1 Student

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 2026 Health Education: 2 Physical Education: 2 VAPA: 3	January 2027 Health Education: 4 Physical Education: 5 VAPA: -4.5 <i>Updated 2025</i>	Health Education: -2 Physical Education: -2 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 2025 ELA: 100% Math: 100%	November 2026 ELA: 100% Math: 100%	No Difference
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 2026 <u>ELA</u> All: 47% SED: 28.8% <u>Math</u> All: 50% SED: 28.8%	Winter 2027 <u>ELA</u> All: 55% SED: 35% <u>Math</u> All: 40% ≥48% SED: 28% ≥30% <i>Updated 2025</i>	Percentage Points <u>ELA</u> All: -1 SED: -0.9 <u>Math</u> All: +17.3 SED: +7.8

Insert or delete rows, as necessary.

Goal Analysis for 2025/26

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, we implemented the actions in Goal 1 as described in our adopted LCAP. We maintained our Monday early release professional development time and used it for reviewing assessment data, planning interventions, and engaging in focused professional learning. The Director of Student Services led this work by supporting teachers in analyzing initial and progress monitoring data, organizing intervention cycles, and refining instructional practices. Our PD included Step Up to Writing training, participation in the Sutter County Math Matters series, development of grade-span common writing assessments, review of interim assessments, and initial review of approved math curriculum materials aligned to our developing math vision. (Action 1.1)

We also delivered structured intervention. Each grade span (K-2, 3-5, and 6-8) had a scheduled daily intervention block. At the beginning of each 4–6 week cycle, students took pre-assessments aligned to specific math standards, were grouped based on identified needs, and progress was monitored before regrouping. Families received Intervention Placement Communication forms so they knew the focus of their child’s intervention cycle. Monday early release time was used to review MAP, Edmentum, classroom, and writing data, with particular attention to the progress of our SED student group, as planned. The Director of Student Services worked alongside teachers to identify underperforming students and determine the most appropriate intervention supports. In addition to core classroom intervention, we provided supplemental supports as described. We had six aides directly supporting intervention and tutoring during the school day. Teachers used Reading Horizons in grades 1–2 as a reading intervention program. We contracted with Full Mind to provide after-school ELA tutoring and also offered after-school math tutoring. We purchased and implemented Step Up to Writing to strengthen vocabulary development and writing instruction. (Action 1.2)

Our technology systems were implemented as described. Illuminate continued to serve as our data management system, allowing us to efficiently review assessment data by student group and generate reports. MAP and FastBridge Fluency assessments were administered three times per year, and students actively used Edmentum as a personalized learning tool to support targeted skill development. (Action 1.3)

There were no major substantive differences between what we planned and what we implemented. Adjustments were primarily logistical, such as the number of aides directly assigned to intervention and expanding tutoring through a contracted provider, which strengthened our ability to deliver services. (Action 1.2) A key success this year has been the consistency of our intervention cycles and the intentional use of assessment data to drive grouping and instructional decisions. A continuing challenge is balancing time and staffing to address both math and writing priorities while maintaining strong progress monitoring systems.

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 are no material differences between Budgeted Expenditures and Estimated Actual Expenditures in Goal 1. We slightly overestimated the cost of employees in Action 1.2 but overall, we spent 98.96% of what we budgeted for actions and services.

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 instructional program, professional development, and student support systems and have largely proven to be effective in moving us toward Goal 1 and our Target for Year 3 Outcomes during Year 2 of this three-year LCAP cycle, as demonstrated by progress across multiple state and local metrics.

At Marcum-Illinois, we continue to prioritize recruiting and retaining skilled certificated staff as the foundation of a high-quality instructional program. In October 2023, 80% of teachers were appropriately assigned and fully credentialed, with 20% misassignments. In October 2024, we exceeded our baseline and achieved 100% appropriately assigned and fully credentialed teachers; however, this declined to 90% in 2025 (Metric 1). Access to standards-aligned instructional materials has remained at 100% from baseline through 2025 (Metric 2). Professional learning implementation (Metric 3) has remained strong in ELA, Mathematics, and NGSS, sustaining a level 4 implementation rating from baseline through 2025, while ELD and HSS experienced slight declines. We continued to provide intervention to 100% of students scoring at or below the 20th percentile on the fall MAP assessment (Metric 10), ensuring that struggling students received targeted support through structured intervention cycles.

State assessment results show that these actions are helping us make overall academic progress. The 2025 Dashboard reports that in ELA, our All student group improved from 8 points above standard in 2023 to 15.1 points above standard in 2025. All other student groups also increased. Although we saw improvement across groups, the gap between all students and our SED student group increased slightly from 48.5 points in 2023 to 50.5 points in 2025 (Metric 5). The 2025 CAASPP results were positive in ELA. The percentage of students scoring Standard Met/Exceeded increased for all student groups compared to baseline: All (64.54% in 2025 from 57.38% at baseline), White (69.11% from 59.74%), Hispanic (51.51% from 48.48%), and SED (50% from 36.59%) (Metric 6). The CAASPP ELA percentage gap between all students and the SED student group narrowed from 20.79 percentage points in 2023 to 14.54 percentage points in 2025. While state results show growth, our local assessment data tells a more mixed story. The percentage of students scoring at or above the 61st percentile on the winter MAP assessment did not show the same improvement from baseline (All: 47% winter 2026 from 48% at baseline; SED: 28.8% from 29.7%).

In Mathematics, all student groups showed strong growth in distance from standard on the 2025 Dashboard compared to baseline: All +20.3 points; White +19.8 points; Hispanic +15.7 points; and SED +39.9 points (Metric 5). However, the gap between all students and our SED student group increased from 45.6 points in 2023 to 56 points in 2025. The 2025 CAASPP Math results were also positive compared to baseline. Although not as strong as ELA, the CAASPP math gap narrowed from 23.99% in 2023 to 20.15% in 2025 (Metric 6). In contrast to ELA, our MAP results showed growth from baseline in Math (All +17.3%; SED +7.8%).

Science results were also positive, with all student groups increasing the percentage of students scoring Standard Met/Exceeded as compared to baseline (All +18.17%; White +22.69%; Hispanic +9.09%; SED +7.61%), demonstrating the impact of Year 1 science training and sustained instructional focus.

English learner progress toward English proficiency also improved. Spring 2026 ELPAC results showed that 38.46% of English learners increased at least one proficiency level compared to 20% in Spring 2025 (Metric 7). This increase suggests that designated and integrated ELD instruction, targeted intervention, and instructional supports contributed to stronger English language development because students demonstrated measurable growth in English proficiency levels over time.

The LREBG-funded portion of actions under Goal 1 use Metric 11 to measure effectiveness. Local data provides early evidence of impact. The percentage of students scoring at or above the 61st percentile on the winter MAP assessment (Metric 11) increased in 2026 from 2025 (All students: 47%, up from 42%; SED: 28.8%, up from 22%). ELA growth data (MAP fall 2025 to winter 2026) further demonstrates effectiveness. Students met or exceeded projected growth targets (All: +9.65%; SED: +13.7%; EL: +5.07%; SWD: +2.05%). This growth indicates that LREBG-funded professional development and research-supported writing and vocabulary instruction are strengthening instructional practice resulting in accelerated academic growth, particularly for the SED group. Although growth has increased, outcomes are below the target. Continued implementation and monitoring through Metric 11 will determine whether these actions result in increased proficiency over time.

These results show that Actions 1.1 and 1.2, which focus on improving instruction, reviewing data regularly, and providing targeted intervention, are contributing to stronger ELA outcomes, especially for our SED students. Our math-focused professional development is also having a positive impact overall. Action 1.3 has ensured that technology and instructional resources are available to support the implementation of standards-based curriculum and assessment systems. Maintaining 100% access ensures that instructional delivery aligns with state standards and supports equitable access for all students.

Although overall results indicate that Actions 1.1–1.3 are contributing to academic progress, achievement gaps between all students and the SED student group persist, particularly in math, and growth across local and state measures is inconsistent. Adjustments to actions can be found in prompt 4.

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.

Refinements were made to Goal 1 actions to address persistent achievement gaps between all students and the SED student group, particularly in Math, increase monitoring of SED student progress, and to strengthen writing instruction.

Action 1.1 was revised to enhance professional development in structured writing instruction, math intervention strategies, flexible grouping, use of assessment data to monitor SED student progress, and implementation of structured writing and math intervention cycles for students performing below standard. Math preadoption was removed since that has been done.

Action 1.2 was refined to implement structured writing intervention blocks, targeted math intervention cycles, scheduled daily intervention time, and ongoing progress monitoring, prioritizing SED students. After-school tutoring was replaced with intervention during the school-day and supplemental curriculum was removed since it was purchased.

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>Provide rigorous instruction to all students by recruiting, retaining, and training/supporting skilled certificated staff. Maintain early release Monday professional development for regular data review, intervention planning, and professional learning. The Director of Student Services will plan and deliver professional development and provide onsite coaching. PD topics include:</p> <ul style="list-style-type: none"> ○ Use of assessment data to monitor SED student performance, adjust intervention groups, and provide targeted instructional support based on identified areas of need. ○ ELA: Framework and standards related to effective expression; structured writing strategies; use of common rubrics; modeling of effective writing practices; and implementation of structured writing intervention blocks ○ Math: Framework and standards; strengthening math intervention strategies, including targeted skill-based instruction, flexible grouping, use of assessment data to identify student needs, and implementation of targeted math intervention cycles for students performing below standard, prioritizing SED students ○ Attend county-provided ELD professional development, as available ○ Continue SCSOS science training for teachers in grades TK–8 <p>LREGB funded action – See Annual Progress</p>	<p>\$1,041,694 (\$22,575 LREGB Funds)</p>	No

Action #	Title	Description	Total Funds	Contributing
1.2	Support Academic Achievement	<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 development of intervention groups with progress monitoring; and review of SED student performance. ○ Implement structured writing intervention blocks for students performing below standard, prioritizing SED students, using targeted skill instruction and common writing expectations. ○ Implement targeted math intervention cycles using assessment data to regroup students and provide focused instruction on essential standards, with priority for SED students. ○ Adjust intervention groups regularly based on progress monitoring data to ensure students receive timely support and movement between groups as skills improve. ○ Each grade span (K-2, 3-5, and 6-8) will have a scheduled daily intervention time. At the beginning of each 4-5 week intervention cycle, students will take a pre-assessment for specific standards. Based on results and classroom data, teachers will group students by identified needs and families will receive an “Intervention Placement Communication” form outlining targeted skills. ○ Teachers will provide small-group instruction focused on targeted skills and mastery of essential standards, with eight instructional aides supporting ○ Virtual tutoring with a credentialed teacher through i-Tutoring <p>LREGB funded action – See Annual Progress</p>	<p>\$254,110 <i>(\$5,658 LREGB Funds)</i></p>	Yes
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 <p>LREGB funded action – See Annual Progress</p>	<p>\$59,088 <i>(\$35,432 LREGB Funds)</i></p>	No

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 addressed by this goal.

State Priorities: 1, 3, 5, & 6

An explanation of why the LEA has developed this goal.

Educational partner feedback and a review of the 2025 California School Dashboard and local data indicate a need to maintain progress in parent engagement and communication, while continuing to improve attendance and student behavior outcomes.

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 2026 Parent Survey say there is good two-way communication and the school is a friendly, welcoming environment for students, parents, and families. Educational partners attribute this to consistent outreach, school events, and relationship-building efforts. When surveyed in February 2026, 89.8% of students say there is at least one adult on campus that they feel comfortable talking to if they have something bothering them or need help compared to 90.2% in 2025 and 45.4% say bullying is never a problem compared to 50.5% in 2025 indicating a need to continue strengthening school climate and student supports.

Dashboard data reports significant improvement in student behavior and attendance. Our 2025 Dashboard Suspension Rate declined 1.6% for our All student group keeping them in the Low (Green) performance level and declined 5.5% for our SED student group moving them from the Medium (Yellow) performance level to the Very Low (Blue). On the 2023 Dashboard our All and SED student groups were in the Very High (Red) performance level, so we took decisive action to improve student behavior. We are pleased to see that the steps we have taken are continuing to positively impact student behavior.

According to the 2025 Dashboard, our Chronic Absenteeism Rate declined from 7% to 4.4% and is below our Target for Year 3 Outcome of 5%. Our April 2026 local Attendance Rate increased from 94.22% in 2025 to 95.73%. Attendance is improving and we would like it to improve even more.

Although outcomes are positive, the data indicates a continued need to sustain and refine these systems, particularly to address slight declines in student perception data and to maintain strong attendance and behavior outcomes over time. Therefore, we will maintain Goal 2 actions in the 2026/27 LCAP to continue increasing student engagement, strengthening school climate, and supporting positive attendance and behavior.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	<p>Priority 1C - Facilities Inspection Tool Rating</p> <p>Source: Facilities Inspection Tool (FIT)</p>	<p>September 2023</p> <p>99% Exemplary</p>	<p>November 2024</p> <p>98.62% Good</p>	<p>November 2025</p> <p>97.72% Good</p>	<p>September 2026</p> <p>Exemplary</p>	-1.28% and one level
2	<p>Priority 3A - Percentage of parents who agree that they have opportunities to provide input on school policies and programs</p> <p>Source: Local Parent Survey</p>	<p>February 2024</p> <p>91.7%</p>	<p>February 2025</p> <p>91.1%</p>	<p>February 2026</p> <p>93.8%</p>	<p>February 2027</p> <p>≥95%</p>	+2.1 Percentage Points
3	<p>Priority 3B/C- Percentage of parents who attended Trimester 1 Parent/Teacher Conferences</p> <p>Local Parent Survey</p>	<p>November 2023</p> <p>All: 94.9%</p> <p>SED: 89%</p> <p>EL: 86%</p> <p>SWD: 100%</p>	<p>November 2024</p> <p>All: 96%</p> <p>SED: 91%</p> <p>EL: 88%</p> <p>SWD: 100%</p>	<p>November 2025</p> <p>All: 97%</p> <p>SED: 97%</p> <p>EL: 100%</p> <p>SWD: 96%</p>	<p>November 2026</p> <p>All: 97%</p> <p>SED: 93%</p> <p>EL: 90%</p> <p>SWD: 100%</p>	<p>Percentage Points</p> <p>All: +2.1</p> <p>SED: +8</p> <p>EL: +14</p> <p>SWD: -4</p>
4	<p>Priority 5A - Attendance Rate</p> <p>Source: P2 Attendance Report</p>	<p>April 2024</p> <p>92.38%</p>	<p>April 2025</p> <p>94.22%</p>	<p>April 2026</p> <p>95.73%</p>	<p>April 2027</p> <p>≥95%</p>	+3.35 Percentage Points

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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%	2025 Dashboard All: 4.4% White: 4.3% Hispanic: 4% SED: 8.5% SWD: 9.1%	2026 Dashboard All: 5% White: 6% Hispanic: 5% SED: 10% SWD: 15%	Percentage Points All: -5.6 White: -5.8 Hispanic: -2.7 SED: -10.4 SWD: -12.1
6	Priority 5C - Middle School Dropout rate Source: Local SIS	April 2024 0%	April 2025 0%	April 2026 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%	2025 Dashboard All: 1.1% White: 1.7% Hispanic: 0% SED: 0% SWD: 5.9%	2026 Dashboard All: 2% White: 3% Hispanic: 1% SED: 2% SWD: 2%	Percentage Points All: -2.9 White: -3.2 Hispanic: -3.3 SED: -9.2 SWD: +3
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 2026 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 2026 Students: 99% Parents: 100% Staff: 85.7%	February 2027 Students: 98% Parents: 100% Staff: 100%	Percentage Points Students: +2.5 Parents: 0 Staff: -14.3

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
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 2026 Students: 100% Parents: 100% Staff: 89.3%	February 2027 Students: 90% Parents: 95% Staff: 98%	Percentage Points Students: +15 Parents: +8.3 Staff: -7.4%
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 2026 100%	February 2027 ≥95%	+11.1 Percentage Points

Insert or delete rows, as necessary.

Goal Analysis for 2025/26

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, Actions 2.1 Parent Engagement and Communication; 2.2 Student Behavior; and 2.3 Attendance were implemented as planned during Year 2 of this three-year LCAP cycle. The focus remained on strengthening family engagement, promoting positive school culture, and improving attendance through consistent systems and proactive monitoring.

We continued hosting engagement events including Back to School Night, Parent-Teacher Conferences, the Pumpkin Carving/Decorating Contest, and the Winter Program. Communication systems remained consistent through Facebook, Bright Arrow, Alma, newsletters, text messages, emails, and our website. Teachers and staff implemented the positive postcard initiative, sending postcards to students. (Action 2.1)

Our House system and PBIS structures strengthen student connectedness and reduced behavior concerns. House Challenges were led during Fun Friday and ROAR Assembly events, with students and staff participating in specific challenges and school-wide events allowing all students to participate. ROAR behaviors and Paw Pride Tickets continued, with weekly recognition and one school-wide prize level achieved. We periodically reviewed the behavior matrix, provided supervision training to support staff, monitored discipline data with a focus

on SED students, notified families when interdistrict expectations were not met, and funded a part-time school counselor. These systems were implemented as described and provided structured support for behavior improvement. (Action 2.2)

Attendance efforts continued as planned. The “Miss a Day, Miss a Lot” campaign remained in place with random incentives. Two Saturday School sessions were offered, and students not meeting attendance expectations were notified and placed on probation when appropriate. (Action 2.3)

There were no substantive differences between planned actions and actual implementation. A continuing challenge is ensuring that increased engagement and positive behavior systems translate into measurable improvements in discipline and attendance outcomes, particularly for SED students. Ongoing monitoring of data will guide refinement in Year 3. Overall, Goal 2 actions were implemented with consistency and fidelity. The engagement, behavior, and attendance systems in place provide a stable foundation for continued improvement.

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 are no material differences between Budgeted Expenditures and Estimated Actual Expenditures in Goal 2. We spent about 96% of what we budgeted for actions and services.

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

Actions 2.1 Parent Engagement and Communication; 2.2 Student Behavior; and 2.3 Attendance encompassed our efforts to strengthen family engagement, improve student behavior, and increase attendance and have largely proven to be effective in moving us toward Goal 2 and our Target for Year 3 Outcomes during Year 2 of this three-year LCAP cycle, as demonstrated by progress across multiple state and local metrics.

At Marcum-Illinois, we continue to prioritize strong communication systems and meaningful engagement opportunities for families as the foundation of a positive school culture. The percentage of parents who report having opportunities to provide input remained high at 93.8% and have consistently gone up each year (Metric 2). Attendance at Trimester 1 Parent-Teacher Conferences increased for most student groups from baseline to Year 2: All students increased from 94.9% to 97%; SED students from 89% to 97%; EL students from 86% to 100%; and the only decline is for Students with Disabilities who went from 100% to 96% (Metric 3). In addition, 100% of parents reported good two-way communication between home and school in 2025, an increase from 88.9% at baseline (Metric 11). These results indicate that our communication systems, outreach efforts, and engagement activities are strengthening school-home partnerships.

Attendance data demonstrates that these actions are contributing to improved student engagement. The overall attendance rate increased from 92.38% at baseline to 95.73% in Year 2 (Metric 4). Chronic absenteeism decreased significantly across student groups from the 2023 Dashboard to the 2025 Dashboard: All students decreased from 10% to 4.4%; White from 10.1% to 4.3%; Hispanic from 6.7% to 4%; SED from 18.9% to 8.5%; and SWD from 21.2% to 9.1% (Metric 5). These reductions reflect substantial improvement, particularly for SED and SWD students. Middle school dropout rates and expulsions remained at 0%, indicating continued stability in student engagement (Metrics 6 and 8).

Student behavior outcomes also show strong progress. Suspension rates decreased significantly from the 2023 Dashboard to the 2025 Dashboard. Overall suspensions decreased from 4% to 1.1%; White suspensions decreased from 5% to 1.7%; SED suspensions decreased

from 9.2% to 0%; and Hispanic suspensions decreased from 3.3% to 0% (Metric 7). While suspensions for students with disabilities increased 3% to 5.9%, this subgroup remains an area for continued monitoring and targeted support.

School climate indicators further support the effectiveness of these actions. In Year 2, 99% of students reported feeling safe at school compared to baseline (96.5%), and student connectedness increased from 85% at baseline to 100% in Year 2 (Metrics 9 and 10). Parent and staff perceptions of safety and connectedness also remained high, reflecting the positive impact of our House system, PBIS implementation, and structured engagement activities.

These results show that Actions 2.1, 2.2, and 2.3, which focus on strengthening communication, promoting positive school culture, and improving attendance systems, are contributing to reduced chronic absenteeism, decreased suspension rates, and increased student connectedness. While most indicators show improvement, cont

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.

Action 2.2 was refined to include monitoring of student behavior data, with a specific focus on Students with Disabilities, as this subgroup showed an increase in suspension rates.

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

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	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>	\$8,458	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 continue to 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 continue to monitor the patterns and trends of discipline for all students but especially for our SED and SWD student groups and develop and implement strategies to decrease behavior incidents ○ Notify students and families who are not meeting the terms of interdistrict contracts (place on probation when appropriate) ○ Fund a part-time school counselor and 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 	\$24,446	No

Action #	Title	Description	Total Funds	Contributing
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) 	\$2,491	No

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students for 2026/27

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$139,545	\$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
6.136%	0%	\$0.00	6.136%

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
Goal 1, Action 1.2 Support Academic Achievement	<p>The 2025 Dashboard shows continued improvement for all students, but persistent gaps for the SED student group. In ELA, all students scored 15.1 points above standard while SED students scored 35.4 points below standard. In Math, all students scored 6.9 points above standard, but SED students declined to 49.1 points below standard, widening the gap. (Metric 5)</p> <p>The 2025 CAASPP results show similar trends. In ELA, 64.54% of all students met or exceeded standard compared to 50% of SED students. In Math, 61.82% of all students met or exceeded standard compared to 41.67% of SED students. (Metric 6)</p> <p>Winter 2026 MAP results also show gaps, with 47% of all students and 28.8% of SED students scoring at or above the 61st percentile in Reading, and 50% of all students compared to 28.8% of SED students in Math. (Metric 11)</p> <p>Educational partner input from parents and teachers identified the continued need for targeted intervention and structured use of assessment data. These data demonstrate a need for additional small-group instruction, structured intervention cycles, and ongoing progress monitoring for unduplicated students.</p>	<p>Although overall academic performance has improved, achievement gaps between All students and the SED student group persist in ELA and Math. We will continue Action 1.2 with refinements including structured writing intervention, targeted math intervention cycles, and ongoing progress monitoring.</p> <p>The Director of Student Services and teachers will use assessment data during Monday collaboration time to identify underperforming students and plan intervention. Each grade span will have a scheduled daily intervention block where students performing below standard, prioritizing SED students, receive small-group instruction in writing and math. Students will participate in short math intervention cycles using pre-assessments, flexible grouping, and progress monitoring. Instructional aides will support intervention groups and targeted skill development.</p> <p>This action is provided on an LEA-wide basis so all students performing below standard can access support; however, unduplicated students will be prioritized for placement and intensity of intervention. This increases and improves services because unduplicated students receive additional small-group instruction, targeted intervention, and more frequent progress monitoring aligned to identified skill gaps.</p>	<p>Metric 5: CAASPP Distance from Standard (SED vs All)</p> <p>Metric 6: CAASPP Percentage Met/Exceeded</p> <p>Metric 10: Percentage of students receiving intervention</p> <p>Metric 11: Winter MAP percentile (SED and All students)</p>

Insert or delete rows, as necessary.

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

2026/27 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 %)
2026/27	\$ 2,274,059	\$ 139,545	6.136%	0.000%	6.136%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 1,293,901	\$ 58,007	\$ -	\$ 38,379	\$ 1,390,287.00	\$ 1,283,080	\$ 107,207

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	\$ 1,035,694	\$ 6,000	\$ 1,018,395	\$ 22,575	\$ -	\$ 724	\$ 1,041,694	0.000%
1	1.2	Support Academic Achievement	All	Yes	LEA-wide	English Learners and Low-Income	All	Ongoing	\$ 246,395	\$ 7,715	\$ 237,611	\$ 5,658	\$ -	\$ 10,841	\$ 254,110	0.000%
1	1.3	Technology to Support Academic Achievement	All	No	LEA-wide		All	Ongoing	\$ -	\$ 59,088	\$ 2,500	\$ 29,774	\$ -	\$ 26,814	\$ 59,088	0.000%
2	2.1	Parent Engagement and Communication	All	No	LEA-wide		All	Ongoing	\$ -	\$ 8,458	\$ 8,458	\$ -	\$ -	\$ -	\$ 8,458	0.000%
2	2.2	Student Behavior	All	No	LEA-wide		All	Ongoing	\$ -	\$ 24,446	\$ 24,446	\$ -	\$ -	\$ -	\$ 24,446	0.000%
2	2.3	Attendance	All	No	LEA-wide		All	Ongoing	\$ 991	\$ 1,500	\$ 2,491	\$ -	\$ -	\$ -	\$ 2,491	0.000%

2026/27 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
\$ 2,274,059	\$ 139,545	6.136%	0.000%	6.136%	\$ 237,611	0.000%	10.449%	Total:	\$ 237,611
								LEA-wide Total:	\$ 237,611
								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	\$ 237,611	0.000%

2025/26 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
Totals:	\$ 1,310,731.00	\$ 1,296,087.00

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	\$ 1,016,974	\$ 1,012,615
1	1.2	Support Academic Achievement	Yes	\$ 229,425	\$ 215,072
1	1.3	Technology to Support Academic Achievement	No	\$ 29,143	\$ 34,577
2	2.1	Parent Engagement and Communication	No	\$ 9,410	\$ 12,333
2	2.2	Student Behavior	No	\$ 21,419	\$ 18,637
2	2.3	Attendance	No	\$ 4,360	\$ 2,853

2025/26 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)
\$ 138,818	\$ 210,108	\$ 185,432	\$ 24,676	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	\$ 210,108	\$ 185,432.00	0.000%	0.000%

2025/26 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)
\$ 2,153,941	\$ 138,818	0.000%	6.445%	\$ 185,432	0.000%	8.609%	\$0.00 - No Carryover	0.00% - No Carryover

Local Control and Accountability Plan Instructions

[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 information 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.

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.

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

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.

Complete the table as follows:

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:

Enter the LCAP Year.

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.

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.

- 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

- Enter the action number.

Title

- Provide a short title for the action. This title will also appear in the action tables.

Description

- Provide a brief description of the action.
 - 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.

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.

- 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 Students

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.

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).

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

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

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 CCSP. 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, 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

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).

**Marcum-Illinois Elementary School District
Local Indicators – June 2026**

Appropriately Assigned Teachers, Access to Curriculum-Aligned
Instructional Materials, and Safe, Clean and Functional School Facilities
LCFF Priority 1- Self-Reflection Tool

Standard: LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; and provides information annually on progress meeting this standard to its local governing board and to stakeholders and the public through the evaluation rubrics.

Indicator	Data Reported																																				
The LEA’s Teacher Assignment Monitoring and Outcome Data (from 2023-24 School Year)																																					
<table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 12.5%;">Name</th> <th style="width: 12.5%;">Total Teaching FTE</th> <th style="width: 12.5%;">Clear</th> <th style="width: 12.5%;">Out-of-Field</th> <th style="width: 12.5%;">Intern</th> <th style="width: 12.5%;">Ineffective</th> <th style="width: 12.5%;">Incomplete</th> <th style="width: 12.5%;">Unknown</th> <th style="width: 12.5%;">N/A</th> </tr> </thead> <tbody> <tr> <td>Marcum</td> <td>10</td> <td>70%</td> <td>0%</td> <td>0%</td> <td>30%</td> <td>0%</td> <td>0%</td> <td>0%</td> </tr> <tr> <td>Sutter County</td> <td>869.2</td> <td>83.8%</td> <td>1.8%</td> <td>2.4%</td> <td>6.5%</td> <td>5.1%</td> <td>0.2%</td> <td>0.2%</td> </tr> <tr> <td>Statewide</td> <td>246,129.2</td> <td>84.4%</td> <td>3.0%</td> <td>2.0%</td> <td>5.5%</td> <td>4.8%</td> <td>0.0%</td> <td>0.2%</td> </tr> </tbody> </table>	Name	Total Teaching FTE	Clear	Out-of-Field	Intern	Ineffective	Incomplete	Unknown	N/A	Marcum	10	70%	0%	0%	30%	0%	0%	0%	Sutter County	869.2	83.8%	1.8%	2.4%	6.5%	5.1%	0.2%	0.2%	Statewide	246,129.2	84.4%	3.0%	2.0%	5.5%	4.8%	0.0%	0.2%	
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TAMO definitions: https://www.cde.ca.gov/ds/ad/tamoinfo.asp																																					
Number & Percent of students without access to their own copies of standards-aligned instructional materials for use at school and at home	# 0 / 0%																																				
Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)	# 8																																				
<i>Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities.</i>																																					
Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).																																					

Implementation of State Academic Standards

LCFF Priority 2: Reflection Tool

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest): *Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

Indicator Item	Rating				
1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.					
Academic standards and/or curriculum frameworks	1	2	3	4	5
ELA- Common Core State Standards for ELA				X	
ELD (Aligned to ELA Standards)			X		
Mathematics- Common Core State Standards for Mathematics				X	
Next Generation Science Standards				X	
History-Social Science			X		
2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is being taught.					
Academic standards and/or curriculum frameworks	1	2	3	4	5
ELA- Common Core State Standards for ELA				X	
ELD (Aligned to ELA Standards)			X		
Mathematics- Common Core State Standards for Mathematics				X	
Next Generation Science Standards				X	
History-Social Science			X		
3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g. collaborative time, focused classroom walkthroughs, teacher pairing)					
Academic standards and/or curriculum frameworks	1	2	3	4	5
ELA- Common Core State Standards for ELA				X	
ELD (Aligned to ELA Standards)			X		
Mathematics- Common Core State Standards for Mathematics				X	
Next Generation Science Standards				X	
History-Social Science		X			

4. Rate the LEA's progress implementing each of the following academic standards adopted by the State Board of Education for all students.

Academic standards and/or curriculum frameworks	1	2	3	4	5
Career Technical Education		X			
Health Education Content Standards		X			
Physical Education Model Content Standards		X			
Visual and Performing Arts			X		
World Language	X				

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Activities	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				X	
Identifying the professional learning needs of individual teachers				X	
Providing support for teachers on the standards they have not yet mastered				X	

Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for implementation of state academic standards.

Parent Engagement
LCFF Priority 3: Self-Reflection Tool

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA’s current stage of implementation for each practice in this section using the following rating scale (lowest to highest): *Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

Indicator Item	Rating				
<p>LEAs use this self-reflection tool to reflect on its progress, successes, needs, and areas of growth in family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified.</p>					
Building Relationships	1	2	3	4	5
1. Rate the LEA’s progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families.					X
2. Rate the LEA’s progress in creating welcoming environments for all families in the community.					X
3. Rate the LEA’s progress in supporting staff to learn about each family’s strengths, cultures, languages, and goals for their children.				X	
4. Rate the LEA’s progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.				X	
<p>1. Dashboard Narrative: Based on the analysis of educational partner input and local data, briefly describe the LEA’s current strengths and progress in Building Relationships Between School Staff and Families.</p> <p>Marcum-Illinois believes a strong partnership with all families, especially underrepresented families, positively impacts student outcomes. We schedule engaging activities for students and families that support that sense of community and build relationships. We promoted engagement and participation for all students including unduplicated students and students with exceptional needs through school events such as the Winter Program, Spirit Week, Read Across America Day, the Great Kindness Challenge, and ROAR assemblies; House Challenges like a pumpkin carving competition, gratitude challenge, and canned food drive; and after-school opportunities. We invited parents to attend Back to School Night, parent conferences, and Open House. We host meetings to encourage a partnership between school and home, including: Popcorn with the Principals where we shared a Dashboard Presentation and sought input for our LCAP; and various casual connection opportunities. On the spring 2026 parent survey, 100% (100% 2025; 98.2% 2024) of respondents say the school is a friendly, welcoming environment and 100% (100% 2025; 91.7% 2024) say their family feels a sense of belonging and connectedness to the school.</p>					
<p>2. Based on the analysis of educational partner input and local data, briefly describe the LEA’s focus area(s) for improvement in Building Relationships Between School Staff and Families.</p> <p>In the last few years we have worked to improve in the area of communication and for the second year, 100% of parents responding to the survey feel the school has good communication and 100% say communication from the school is understandable and accessible. We will continue this as a focus area for the 2026/27 school year. We had about 14% (29% 2025) of all parents respond to the survey. We would like more parents, especially parents of underrepresented students, to respond to our surveys and take part in feedback opportunities.</p>					
<p>3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.</p>					

During the 2025/26 school year we implemented several feedback opportunities designed to improve engagement of underrepresented families and to increase opportunities for parents to interact with staff and provide feedback. We have found that we have some of the best communication with parents and families during school events and we make sure that administrators are present and visible. We regularly communicate with families via Facebook, Bright Arrow, Alma, a monthly newsletter, text messages for reminders and information, website, and emails. We post videos, pictures, and we live stream school events on our social media. Teachers and administrators send postcards for positive reinforcement to children.

Building Partnerships for Student Outcomes	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.				X	
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.				X	
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.					X
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.					X
<p>1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.</p> <p>Marcum-Illinois has continued to focus on strengthening relationships with our families and community. At the beginning of the school year, parents receive the Parent Handbook and Parent's Rights. During Back to School Night (BTSN) and parent conferences, curriculum & grade level standards are reviewed to increase parent understanding of expectations and requirements. We provide materials to help parents to work with their children. During BTSN and parent conferences, teachers in grades K-2 discuss best practices for working with beginning readers. Early reading materials and flashcards are sent home throughout the year to help parents work with their children.</p> <p>We found, via surveys, that parents wanted most school communication to come from emails and texts. Although we have few English learners in the school, we have multiple staff members who interpret during parent conferences and school events. Every effort is made to send notices home in the home language. We are working towards completing ADA changes to our website, making all information accessible by people with disabilities.</p>					
<p>2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.</p> <p>Based on spring 2026 survey results, we need to focus on providing families with information and resources to support student learning and development in the home.</p>					
<p>3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.</p> <p>We will continue to enhance the partnership between school and home by ensuring parents are given standards for each grade level at Back to School Night and during Parent/Teacher conferences. Monthly newsletters will continue to include <i>Elementary School Parents Make the Difference</i> as one way to support parents as they support their child's learning at home.</p>					
Seeking Input for Decision Making	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				X	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				X	

11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				X	
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.				X	
<p>1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.</p> <p>Parents are encouraged to be involved in their child's educational process through participation in School Site Council/LCAP Advisory, Parents' Club, academic awards assemblies, parent/teacher/student conferences, as classroom volunteers, as chaperones on field trips, and family nights. To encourage participation in these and other events, notices are sent through email, paper, and posted on our social media page. In addition to the above, regular communications are distributed to parents and cover a variety of topics including beginning of the year welcome packets, newsletters, school calendars, student assessments, and grade reports. Although we have few English learners, we make every attempt to provide communications in the home language. Descriptions of services, including Title I, are provided to parents in the Parent/Student Handbook, through a brochure, and in person at Back to School Night. School Accountability Report Cards are made available to parents and the Annual Rights Notification to Parents is distributed each school year and available as requested. According to our spring 2026 parent survey significantly more parents say they are encouraged to provide input on school policies and programs: 93.8% (79.4% 2025; 77.4% 2024) and 93.7% of parents say they have the opportunity to participate in decision making committees (891.2% 2025; 5.9% 2024).</p>					
<p>2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.</p> <p>Based on educational partner input, we have identified the need to provide all parents, but especially parents of underrepresented students, opportunities to provide input on school policies and programs.</p>					
<p>3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.</p> <p>The work we are doing in <i>Building Relationships</i> and <i>Building Partnerships for Student Outcomes</i> will support improved engagement of underrepresented families in relation to <i>Seeking Input for Decision-Making</i>. Based on survey results, our efforts to increase the number of parents who feel they have opportunities to provide input on school policies and programs are working. We will continue to educate parents on the function of our school decision making groups, use more of our communication methods to post agendas and minutes of meetings, provide translations as needed, and most importantly, we will continue to articulate the connection between partner input and school policies/programs and LCAP goals/actions.</p>					
<p><i>Optional:</i> Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for implementation of state academic standards.</p>					

**School Climate
LCFF Priority 6
Student Survey**

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6– 8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters). LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the California Healthy Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

Indicator Item
1. DATA: Reflect on the key learnings from the survey results and share what the LEA learned.
A local climate survey was given to students in grades three through eight that provided a valid measure of school safety and connectedness. The results of this survey were shared with staff, the Marcum-Illinois EUSD School Board, and also the LCAP Advisory/Site Council. Findings from this survey indicated that less than 1% of students never feel safe at Marcum-Illinois School. In addition, about 9% of students feel that bullying is usually a problem at the school compared to 5.8% in 2025. One percent of students say the school is not clean. Still almost 94% of students say there are activities at school they enjoy participating in.
2. MEANING: What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, or barriers?
Spring 2026 local student survey results indicate that the school has created a safe environment, it is clean and in good condition, and there are engaging activities students enjoy. Almost 94% of students say there are activities at school they enjoy participating in.
3. USE: What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?
LCAP Goal 2 is to “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.” Expected outcomes are to maintain the percentage of students feeling safe at school and continue to work on decreasing instances of bullying. To achieve this goal, we will continue our actions and services that promote student and parent engagement by regularly communicating, offering family events, and opportunities for parent input. (Action 2.1) We will continue to support the social-emotional needs of students by funding a part-time school counselor and implementing a weekly SEL curriculum in each classroom. We will also continue to provide instruction to students on what bullying is and is not and how to report bullying. We will ensure that all staff are able to respond appropriately to reports of bullying promptly.

Access to a Broad Course of Study
LCFF Priority 7
Self-Reflection Tool

LEA to provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

Indicator Item
<p>1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. <i>(1,500 characters)</i></p>
<p>Marcum-Illinois EUSD is a single school district with one classroom per grade level therefore all students have access to and are enrolled in the same broad course of study as their peers. A review of the daily schedules for each grade level is done to confirm that all students are receiving a broad course of study.</p>
<p>2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study. LEAs may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study.</p>
<p>Marcum-Illinois EUSD is a single school district with one classroom per grade level. A review of the daily schedules for each grade level is done to confirm that all students have access to, and are enrolled in, ELA, Mathematics, Social Studies, Science, Physical Education/Health, and Visual and Performing Arts. Students receiving intervention, ELD, and/or Special Education services are not served during their core subject time.</p>
<p>3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students.</p>
<p>There are no barriers preventing access to a broad course of study for all students except in the area of Foreign Language for our 7th/8th grade span. This lack of access is due in part to our small size, budget constraints, and lack of teachers. All students do receive instruction in English Language Arts (ELA), Mathematics, Social Studies, Science, Physical Education/Health, Visual and Performing Arts, and Technology.</p>
<p>4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students?</p>
<p>We continuously work to ensure the courses offered are accessible to all students , especially students with special needs and those who are English learners. Students with special needs or English learners are provided additional support to ensure access to the broad course of study being offered. The district actively seeks options for Foreign Language instruction for our 7th/8th grade students.</p>
<p><i>Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on the extent to which students have access to, and are enrolled in, a broad course of study.</i></p>

2026–27 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca26assurancetoc.asp>.

CDE Program Contact:

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

Consolidated Application Certification Statement

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

Authorized Representative's Full Name	Whitney Hardison
Authorized Representative's Signature	
Authorized Representative's Title	External Business Services Coordinator
Authorized Representative's Signature Date	06/04/2026

*****Warning*****

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2026–27 Protected Prayer Certification

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

CDE Program Contact:

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

Protected Prayer Certification Statement

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

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

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Maggie Irby
Authorized Representative's Title	Superintendent/Principal
Authorized Representative's Signature Date	06/08/2026
Comment	
If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

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2026–27 LCAP Federal Addendum Certification

CDE Program Contact:

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

Initial Application

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

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

Returning Application

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

County Office of Education (COE) or District	09/01/2025
For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	
Direct Funded Charter	
Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Maggie Irby
Authorized Representative's Title	Superintendent/Principal

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2026–27 Application for Funding

CDE Program Contact:

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

Local Governing Board Approval

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

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
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District English Learner Advisory Committee Review

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

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

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

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

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2026–27 Application for Funding

CDE Program Contact:

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

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

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2026–27 Substitute System for Time Accounting

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

CDE Program Contact:

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

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

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

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

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2026-27 Nonprofit Private School Consultation

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

CDE Program Contact:

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

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

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

Private School's Believed Results of Consultation Allowable Codes

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

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

Add non-attendance area school(s) No

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

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2026–27 Nonprofit Private School Consultation

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

School Name	School Code	Enrollment	Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Consultation Code	School Added
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2025–26 Homeless Education Policy, Requirements, and Implementation

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

CDE Program Contact:

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

Homeless Education Certification

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

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
 - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

Homeless liaison first name	Maggie
Homeless liaison last name	Irby
Homeless liaison title	Superintendent/Principal
Homeless liaison email address (Format: abc@xyz.zyx)	MaggieI@sutter.k12.ca.us
Homeless liaison telephone number (Format: 999-999-9999)	(530) 656-2407
Homeless liaison telephone extension	14
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	1

Homeless Liaison Training Information

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2025–26 Homeless Education Policy, Requirements, and Implementation

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CDE Program Contact:

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

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

Homeless Education Policy and Requirements

Does the LEA have a written homeless education policy	Yes
No policy comment	
Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	01/13/2016
Does the LEA meet the above federal requirements	Yes
Compliance comment	
Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	

Housing Questionnaire Identifying Homeless Children

Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth	Yes
Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth	No
Is the housing questionnaire made available in paper form	Yes
Did your LEA administer the housing questionnaire to all student body during the school year	No

Title I, Part A Homeless Expenditures

2025–26 Title I, Part A LEA allocation	\$1,209
2025–26 Title I, Part A direct or indirect services to homeless children reservation	\$100

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2025–26 Homeless Education Policy, Requirements, and Implementation

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

CDE Program Contact:

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

Amount of 2025–26 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children	\$0
Homeless services provided (Maximum 500 characters)	
No expenditures or encumbrances comment Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)	Services not needed or charged to Title I.

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2025–26 Title II, Part A Fiscal Year Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2025 through June 30, 2026.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636
 Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2025–26 Title II, Part A allocation	\$905
Transferred–in amount	\$0
Transferred–out amount	\$0
2025–26 Total allocation	\$905

Professional Development Expenditures

Professional development for teachers	\$0
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$629
Classified personnel salaries	\$0
Employee benefits	\$259
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$17
Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$905
2025–26 Unspent funds	\$0

*****Warning*****

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2024–25 Title II, Part A Fiscal Year Expenditure Report, 24 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2024 through June 30, 2026.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636
 Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2024–25 Title II, Part A allocation	\$1,636
Transferred–in amount	\$0
Transferred–out amount	\$0
2024–25 Total allocation	\$1,636

Professional Development Expenditures

Professional development for teachers	\$0
Professional development for administrators	\$0
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$1,136
Classified personnel salaries	\$0
Employee benefits	\$468
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$32
Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA)	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$1,636
2024–25 Unspent funds	\$0

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MIUESD Stipends

Stipend	Expected Duties
Head Teacher (\$100/month utilized)	Administrative Designee when Administrators are not on campus
Student Council Teacher (\$720/year)	Advise and supervise Student Council activities, meetings, elections, leadership development, fundraising, and student events throughout the school year.
Shady Creek Teacher (\$500/year)	Coordinate and supervise students during the Shady Creek Outdoor Education program, including planning, communication with families, and attendance throughout the trip.
Shady Creek Administrator (\$500/year)	Attend the Shady Creek Trip and provide administrative oversight including coordination, supervision, emergency response, and support of staff and students during the program.
Destination Imagination Supervisor (\$750/year)	Oversee the district's Destination Imagination program, including recruitment, team coordination, registration, competition logistics, communication, and overall program management.
Destination Imagination Teacher (\$500/year)	Coach and supervise a Destination Imagination team, facilitate practices, support student project development, and attend competitions as required.
Yearbook Teacher (\$720/year)	Coordinate the development, editing, production, and distribution of the school yearbook, including supervising student contributors and meeting publication deadlines.
Saturday School Aide (\$150/session)	Assist with supervision, attendance, meal distribution, and student support during Saturday School sessions
Sports Coach (\$300/sport)	Plan and supervise practices and competitions, ensure student safety, communicate with families, maintain eligibility requirements, and fulfill coaching responsibilities for the assigned sport season.

Board Approved:

MIUESD Stipends

Stipend	Expected Duties
Master's Degree (\$2,000/year)	Annual educational incentive for employees who possess an earned master's degree from an accredited institution.
Bachelor's Degree (Classified) (\$1,000/year)	Annual educational incentive for classified employees who possess an earned bachelor's degree from an accredited institution.
Associate's Degree (Classified) (\$500/year)	Annual educational incentive for classified employees who possess an earned associate's degree from an accredited institution.
Maintenance and Grounds Lead (\$10,000/year)	Under direction from the Director of Operations and Transportation, the Maintenance and Grounds Lead will assist in coordinating maintenance and grounds operations, prioritize work orders, assist with project planning, supervise and provide leadership to other maintenance/grounds staff, and support facility safety and compliance efforts.

Board Approved: